

Whistleblower Policy

SenSen Networks Limited
 ACN 121 257 412

Name of Policy	Whistleblower Policy
Policy applies to	All Directors, Employees, Contractors, Consultants and Interns in all countries
Written Date	March 2022
Approval Date	
Approver	SenSen Board of Directors
Date of Policy Review	April 2024

1. INTRODUCTION

At SenSen Networks Limited (SenSen or the Company) we are world leaders in Sensor AI. We achieve this by solving customer problems that were once considered impossible and thus positively transform people's lives in innovative ways. Our purpose is underpinned by our core Values:

- *Integrity* – always do the right thing, and bring this value into all customer and employee relationships.
- *Ingenuity* – solve problems considered impossible by our customers through innovation.
- *Excellence* – deliver solutions and service that exceed our customer expectations.

SenSen's *Code of Conduct* sets out certain basic principles that all of us are expected to follow in order to maintain confidence in the integrity of the Company and preserve and enhance the Company's reputation. Each one of us has a responsibility to ensure that SenSen achieves the highest levels of business conduct. This includes disclosing any serious wrongdoing that we become aware of such as malpractice, misconduct or conflict of interest.

The purpose of this Whistleblower Policy (Policy) is to help foster a culture of ethical behaviour and good corporate governance by:

- Encouraging people to raise concerns about serious wrongdoing;
- Providing information on how such concerns can be raised and how they will be managed by SenSen; and
- Assuring people who raise concerns in accordance with this Policy that SenSen is committed to protecting them from reprisal or victimisation for having raised those concerns.

2. WHO CAN MAKE A REPORT UNDER THIS POLICY?

This Policy applies to anyone who meets the definition of an "eligible whistleblower" under the *Corporations Act 2001* in Australia which includes:

- Current or former employees (whether permanent, fixed-term or casual) of SenSen or any subsidiaries;
- Directors of SenSen or any subsidiaries;
- Contractors (including sub-contractors) or consultants who have provided goods or services to SenSen or any subsidiaries; or
- A spouse, relative or dependent of someone outlined above.

This Policy will apply to you if you meet the above definition and make or attempt to make a report of conduct that falls within the meaning of "wrongdoing" under section 3 below.

3. WHAT CAN I MAKE A REPORT ABOUT UNDER THIS POLICY?

You may make a report under this Policy if you have reasonable grounds to suspect that the information you are disclosing concerns misconduct or an improper state of affairs or circumstances within SenSen

(‘wrongdoing’). The information being disclosed may be about the Company or one of our employees or officers and can include (but is not limited to):

- a) Dishonesty or unethical behaviour including corruption, bribery, fraud, negligence, breach of trust or breach of duty;
- b) Gross mismanagement, serious and substantial waste of Company resources, or repeated breaches of administrative procedures;
- c) Illegal activities (including theft, drug sale/use, violence, threatened violence, or criminal damage against Company assets/property);
- d) Acts or omissions in breach of Commonwealth or state legislation or local authority by-laws;
- e) Unsafe work practices or behaviour that poses a significant risk to public safety;
- f) Any other conduct which may cause financial or non-financial loss to the Company or be otherwise detrimental to the interests or reputation of the Company, or any of its employees; or
- g) The deliberate concealment of information tending to show any of the matters listed above.

This Policy is not designed to deal with general employment grievances and complaints, eg an interpersonal conflict with someone or a complaint about the merits of the appointment, promotion or termination of an employee.

All employees should be aware that, if an employee makes a false report, deliberately, maliciously, or for personal gain, that employee may face disciplinary action.

4. WHO CAN I MAKE A REPORT TO?

An eligible Whistleblower can make a report of wrongdoing to:

- The Director Human Resources; or
- The Executive Director and Chief Operating Officer; or
- Another member of the [SenSen Board of Directors](#).

Reports can be made by email, telephone or in person. A dedicated email address has been set up at redflag@sensen.ai which is monitored by the Director Human Resources.

External reporting

Disclosures of wrongdoing under Australian whistleblower laws can also be made externally in some circumstances:

- A lawyer (but not one who is employed by the Company) for the purposes of obtaining legal advice or representation;
- The Australian Securities and Investments Commission (ASIC), the Australian Prudential Regulation Authority (APRA), the Australian Taxation Office (ATO) or any other relevant regulatory body;
- An auditor, or a member of an audit team, conducting an audit of SenSen; or
- In very specific circumstances a journalist or a member of Commonwealth, state or territory parliament.

Anonymous reporting

We recognise that sometimes a Whistleblower will wish to remain anonymous. Reports can be made anonymously, however it is requested that in those circumstances the Whistleblower use an anonymous email address for the disclosure and for ongoing communication with the Company, including to answer questions and for the Company to provide feedback to them.

5. HOW IS A WHISTLEBLOWER PROTECTED?

Confidentiality

SenSen will take all reasonable and legal steps to keep the identity of a Whistleblower confidential. We will only disclose the Whistleblower’s identity where:

- The Whistleblower has consented to the disclosure; or
- Doing so is required by law (eg by ASIC, APRA or the ATO).

The actions to be taken to protect the identity of the Whistleblower will depend on the circumstances of the matter, but may include referral to the Whistleblower in a gender-neutral context and redacting any aspect of the disclosure that could inadvertently identify the Whistleblower.

If the confidentiality of a Whistleblower's identity cannot be maintained for some reason then the Whistleblower will be fully briefed before any release of information.

Protection against Retaliatory Action

A Whistleblower is protected against any reprisal or victimisation for having made the disclosure of wrongdoing provided that the disclosure was honestly made in good faith, with the reasonable belief of the existence of the wrongdoing. The allegations do not need to be substantiated, but must not be vexatious.

Protection against reprisal or victimisation means protection against adverse employment actions (eg dismissal, demotion, transfer to an undesirable job, harassment or discrimination including the threat of such action), civil liability (eg for breach of an employment contract) or criminal liability (eg prosecution for unlawfully releasing information). An employee who assists in an investigation of a disclosure of wrongdoing as a witness is similarly protected against reprisal or victimisation for participating in that process.

If the Whistleblower was a participant in the activities subject of the disclosure of wrongdoing then action, including disciplinary action, may be taken against them for their involvement in those activities. The decision to make a disclosure is only likely to affect the extent of any disciplinary measures, if any, that may eventually be taken.

Any retaliatory action against a Whistleblower, or against someone providing information related to an investigation under this Policy, is considered by SenSen to be a serious breach of this Policy and is likely to result in disciplinary action, potentially including termination of employment or engagement with the Company.

If you believe you have suffered detriment during the process outlined in this Policy you should notify one of the people outlined in section 4 above. You may also seek independent legal advice or contact regulatory bodies such as ASIC or the ATO.

6. HOW WILL WE HANDLE REPORTS OF WRONGDOING?

Whistleblowers are urged to provide specific information to support the disclosure of wrongdoing such as dates, places, persons, witnesses and amounts in order to enable a reasonable investigation to be conducted.

The person receiving the disclosure must report it as soon as possible to the Board. Where the disclosure alleges wrongdoing by a Board member the Board member will not be part of any consideration of the handling of the matter. The Board will determine if the disclosure is within the scope of this Policy and if so the appropriate method for its investigation. In appropriate cases, the Board may ask for the assistance of an internal or an external accounting or legal specialist, as the Board deems necessary.

Investigations will be conducted promptly, thoroughly, confidentially, objectively and fairly with due regard for the nature of the allegation and the rights of the persons involved in the investigation.

During the investigation, the investigator will have access to all of the relevant materials, documents, and records. The directors, officers, employees and agents of the Company must cooperate fully with the investigator. The investigator will also be responsible for ensuring that the individuals mentioned in the disclosure are treated fairly and for ensuring that any materials, documents or records gathered during the investigation are held securely. As far as reasonably possible the Whistleblower will be kept updated on the progress of the investigation.

The Investigator will provide a report to the Board on:

- Findings in relation to the alleged wrongdoing;
- Any recommendations for steps to be taken by SenSen to prevent wrongdoing from occurring in the future; and
- Any action to be taken to remedy any harm or loss arising from any wrongdoing found to have occurred (including any recommended disciplinary action against the person(s) responsible for the conduct or the referral of the matter to appropriate authorities).

The Board will consider the report of the Investigator and confirm any action to be taken. Where an investigation verifies any wrongdoing, SenSen is committed to rectifying this, including taking disciplinary action as necessary.

7. COMMUNICATION AND REVIEW

We will communicate this Policy at all levels of the Company's business and disclose it on the Company's website for reference by external stakeholders. Employees and contractors will receive training and information on it at commencement of employment and regularly throughout their employment.

The Executive Director and Chief Operating Officer and the Director, Human Resources will conduct a periodic review of the Policy to ensure that it continues to reflect the letter and spirit of all applicable laws and regulations and the Company's commitment to its staff and the community.

Directors and employees of the Company are encouraged to report any difficulties or challenges encountered by them in following the Policy to the Director, Human Resources. This will assist in the evaluation of the effectiveness of the Policy and will highlight any areas of the Policy that may require amendment or additional guidance.