



Version 1.3

Hansen Whistleblower Policy

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INTRODUCTION

The Hansen Technologies Group consists of Hansen Technologies Limited and all other related entities of Hansen Technologies (“Hansen” or “Group”).

At Hansen we are guided by our Hansen Group values. These values are the foundation of how we behave and interact with each other, our customers, suppliers, shareholders, and other stakeholders. Together our values reflect the priorities of the business and provide guidance in decision making.

Hansen’s Code of Conduct and other policies have been developed to align with our values to ensure that we observe the highest standards of fair dealing, honesty and integrity in our business activities.

This Whistleblower Policy (“Policy”) has been put in place to ensure employees and other workers can raise concerns regarding any serious wrongdoing (including unethical, illegal, corrupt or other inappropriate conduct) relating to the activities of Hansen or current and former directors, officers, agents, employees and contractors of the Group (“Hansen Personnel”) without being subject to victimisation, harassment or discriminatory treatment.

1. PURPOSE

Hansen is committed to fostering a culture of ethical behaviour and good corporate governance. Hansen will not tolerate any corrupt, illegal or other undesirable conduct by Hansen Personnel nor condone victimisation of an individual who intends to report or has reported such conduct in accordance with this Policy. The Group supports the reporting of improper conduct.

This Policy aims to:

encourage individuals to report an issue if they genuinely believe someone has engaged in serious wrongdoing;

- outline how Hansen will deal with all reports of serious wrongdoing; and
- set out the avenues available to individuals to report serious wrongdoing to Hansen. Whilst it is generally expected that these issues will be raised through the normal channels of line management, reporting according to this policy may be appropriate or necessary in certain situations.

2. WHO DOES THIS POLICY APPLY TO?

This Policy applies to any person who, with respect to Group, is or has been:

- an employee;
- a contractor;
- an officer (director or company secretary);
- a supplier of goods or services (irrespective of whether that supplier was paid or unpaid), or an employee of that supplier;
- an associate of Hansen (including for example, by being a director or company secretary of an entity within the Hansen Group)
- a relative or dependent of any of the above persons (be they a spouse, parent, child, grandchild, sibling or other linear ancestor)

collectively “Workers”.

3. WHAT IS REPORTABLE CONDUCT?

This Policy supports the reporting of allegations of serious wrongdoing (“Reportable Conduct”). Reportable Conduct will include the disclosure of information where a Worker has reasonable grounds to suspect that the information concerns misconduct or an improper state of affairs or circumstances, in relation to any of the entities within the Hansen Group (and their officers and employees), which could foreseeably:

- contravene a law overseen by Australian regulatory authorities ASIC or APRA; or applicable regulatory authorities of other jurisdictions in which the Group operates;
- constitute an offence against any other applicable law that is punishable by imprisonment for a period of 12 months or more; or
- represent a danger to the public or the financial system.

A Worker may also make a report under this Policy if they believe that any Hansen Personnel has engaged in Reportable Conduct which includes, but is not limited to the following:

- dishonest, corrupt or illegal activities;
- theft, fraud, money laundering or misappropriation;
- a serious breach of the Group’s values, policies and procedures;
- manipulation, falsification or omission of material sustainability, climate-related, environmental or regulatory information
- conduct that may compromise the integrity of Hansen's reporting processes, including climate-related and sustainability disclosures;
- offering or accepting a bribe;
- use of Group funds or Group resources in a manner that falls within the scope of Reportable Conduct;
- damage/sabotage, violence, drug & alcohol sale/use;
- risks to the health and safety of workers;
- unethical conduct, or an abuse of authority;
- bullying, discrimination, harassment or abuse;
- victimising someone for reporting Reportable Conduct;
- recrimination against someone because they participated in an investigation or review;
- any instruction to cover up or attempt to cover up serious wrongdoing.

3.1. Personal Work-Related Grievances

Personal work-related grievances that solely relate to employment matters and do not involve victimisation, misconduct, breaches of law, systemic issues or other Reportable Conduct will generally be dealt with under Hansen's normal workplace grievance procedures.

Examples may include interpersonal conflicts, performance management concerns, transfer decisions, promotion decisions or other matters relating solely to an individual's employment.

4. PROTECTION OF WHISTLEBLOWERS

A Worker making a report with reasonable grounds to suspect Reportable Conduct has occurred and in accordance with this Policy (a “Whistleblower”) will be treated fairly and will not be discriminated against or disadvantaged in their employment or engagement with Hansen, even if the report is subsequently determined to be incorrect or not substantiated. Hansen is committed to ensuring confidentiality in respect

of all matters raised under this policy.

All reasonable steps will be taken to ensure that a Whistleblower will not be subject to any form of victimisation, discrimination, harassment, demotion, dismissal or prejudice, because they have made a report. To protect Whistleblowers from detriment, Hansen may implement appropriate measures having regard to the circumstances of the disclosure. Such measures may include temporary reporting line changes, alternative work arrangements, leave arrangements, access to wellbeing support services or employee assistance programs, and periodic welfare checks.

Where a disclosure qualifies for protection under Part 9.4AAA of the Corporations Act 2001 (Cth), or equivalent legislation in other jurisdictions, the Whistleblower is entitled to statutory protections, including:

- Protection from civil, criminal or administrative liability (including disciplinary action) for making the disclosure;
- Protection from the disclosure of the Whistleblower's identity (subject to limited exceptions under the law); and
- Protection from victimization or detriment as a result of making the disclosure.

These statutory protections apply regardless of any internal action taken under this Policy.

This Policy will not protect the Whistleblower from any such liability (including disciplinary action) stemming from their own involvement in, or connection with, the Reportable Conduct that is being reported.

4.1. Anonymous Reporting

A report can be made anonymously, although be aware that this may make it difficult for Hansen to properly investigate anonymous reports. If authorities take further legal action on the reported matter, it may become necessary for a Whistleblower to identify themselves. A disclosure may be made anonymously and still qualify for statutory protection under the Corporations Act.

4.2. Reasonable Grounds Reporting

A Whistleblower who makes a report under this Policy should with reasonable grounds:

- to suspect that the information concerns misconduct or an improper state of affairs or circumstances within any of the Hansen Group entities; and
- for believing that the information is correct or likely to be correct.

This is because a report may have serious consequences, including potential damage to the career prospects and reputation of people who are the subject of allegations of wrongdoing.

A Whistleblower does not need to prove the allegations, and a report may still qualify for protection, even if it is not substantiated.

Disciplinary action may only be taken where a person is found to have knowingly or recklessly made a false report.

The disciplinary action or sanction will depend on the severity, nature and circumstance of the false report.

4.3 Protection of your identity and confidentiality

Subject to compliance with legal requirements, upon receiving a report under this Policy, Hansen will not, nor will any supervisor, manager or WPO, disclose any particulars which would suggest or reveal your

identity as a Whistleblower, without first obtaining your consent. Any disclosure that you consent to will be disclosed on a strictly confidential basis.

However, the WPO is able to disclose the complaint without your consent to ASIC, APRA, any State or Federal law enforcement bodies (where relevant to the Reportable Conduct). Such a disclosure will be made on a confidential basis without revealing the Whistleblower's identity, unless it is legally required to do so. If Hansen is legally required to disclose the Whistleblower's identity, they will be advised at the time.

4.4 Protection of files and records

All files and records created from an investigation will be retained under strict security and unauthorised 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 the purposes of reporting the conduct to the Board or the Audit and Risk Committee in accordance with the proper administration of the report) without your consent as a Whistleblower will be a breach of this Policy. Whistleblowers are assured that a release of information in breach of this Policy will be regarded as a serious matter and will be dealt with under Hansen's disciplinary procedures.

4.5 Fairness

A Whistleblower who is subjected to detrimental treatment as a result of making a report in accordance with this Policy, should inform a senior supervisor within their division/business unit immediately. If the matter is not remedied, it should be raised in accordance with paragraph 6 of this policy.

Detrimental treatment includes, but is not limited to, dismissal, demotion, alteration of duties, denial of promotion, reduction in remuneration, retaliatory performance management, discrimination, intimidation, threats, reputational damage, social exclusion or any other unfavourable treatment connected with making a report.

Hansen will not tolerate any conduct that causes detriment to a person because they have made, or may make, a disclosure under this Policy.

Any concern regarding retaliation or detrimental treatment may be reported under this Policy and will be treated as a serious breach.

5. HOW TO MAKE A REPORT

Hansen's Board of Directors, through its Audit and Risk Committee, governs and is responsible for the ultimate decision-making regarding reports and investigations under this Policy. The Audit and Risk Committee receive periodic reporting regarding whistleblower disclosures, investigations, outcomes and trends whilst maintaining the confidentiality of whistleblowers.

You may raise the matter with your immediate supervisor, manager or another manager within your division/business unit or geographic region. A supervisor or manager in receipt of a report must take the matter to a Whistleblower Protection Officer or a senior executive within the geographic region or Hansen's head office, in accordance with the protocols regarding confidentiality set out in this policy.

Workers may also report directly to a Whistleblower Protection Officer or via an alternative reporting path, as outlined below.

5.1. Whistleblower Protection Officer (WPO)

Hansen has appointed Whistleblower Protection Officers (WPO) who will safeguard the interests of Workers making reports under this Policy and will ensure the integrity of the reporting mechanism. Reports under this Policy should be directed to the WPO, who will review the report. The WPO reports directly to the Chief Executive Officer ("CEO") and the Audit & Risk Committee. The WPO also has access to independent advisers as and when required.

The current WPOs are:

- Julia Chand
Global General Counsel & Company Secretary
julia.chand@hansencx.com
- Michael McGowan
Regional General Counsel – EMEA
Michael.mcgowan1@hansencx.com

Reports may also be made via the alternate path detailed in sections 5.2 and 5.3 below or by post to:

- L13, 31 Queen Street, Melbourne Vic 3000, Australia (marked to the attention of one of the WPO's listed above).

5.2. Alternative Reporting Path and/or Reports Concerning the CEO or WPO

As an alternative independent reporting path, or if the report involves the CEO or the WPO, a Report may be directed to the Chair of the Audit and Risk Committee.

The current Chair of the Audit & Risk Committee is:

- Mr Don Rankin
Director
Email: don.rankin@hansencx.com

Concerns could also be raised by post to:

- Level 13, 31 Queen Street, Melbourne, Victoria 3000, Australia (marked to the attention of the Chair of the Audit & Risk Committee).

5.3. Eligible Recipients Under the Corporations Act

A disclosure that qualifies for statutory protection may also be made to any of the following eligible recipients:

- An officer or senior manager of a Hansen Group entity;
- The Company Secretary;
- Hansen's external auditor, or a member of the audit team conducting an audit of a Hansen Group entity
- ASIC or APRA; or
- a lawyer, for the purpose of obtaining legal advice about the whistleblower protections.

Disclosures to these recipients may attract statutory protections under the Corporations Act.

5.4. Public Interest and Emergency Disclosures

A whistleblower may be entitled to statutory protection for disclosures made to journalists or members of Parliament where the requirements for a public interest disclosure or emergency disclosure under the Corporations Act 2001 (Cth) are satisfied.

As these disclosures are subject to specific legal requirements, individuals are encouraged to obtain independent legal advice before making such a disclosure.

6. HANSEN'S INVESTIGATION OF REPORTABLE CONDUCT

Hansen will assess all disclosures promptly and determine the appropriate investigation process, having regard to the nature of the disclosure and the parties involved.

Investigations will be conducted in an objective, fair and independent manner and may be undertaken by internal or external investigators.

Where appropriate, the Whistleblower will be provided with updates on the progress of the investigation, subject to confidentiality and privacy considerations.

7. BREACH OF THIS POLICY

Any breach of this Policy will be taken seriously and may result in counselling and/or disciplinary action, up to and including summary dismissal.

8. GENERAL

It is a condition of any employment or engagement by Hansen that all Workers must comply at all times with this Policy. However, this Policy does not form part of any agreement between any person and any Hansen Group company, nor does it constitute terms and conditions of any person's employment or engagement with a Hansen Group company.

This Policy can only be amended with the approval of the Audit and Risk Committee. Any amendments to this Policy shall be affected by the posting of an updated version of the document on Hansen's Website.



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