



AMBERTECH LIMITED WHISTLEBLOWER POLICY

1. INTRODUCTION

Ambertech Limited (Ambertech or Company) is committed to maintaining a culture of integrity, honesty, transparency and ethical behaviour. This Policy supplements the Company's Code of Conduct by outlining a process whereby a whistleblower can raise concerns regarding wrongdoing by the Company or its representatives without fear of intimidation, discriminatory treatment or reprisal.

Ambertech encourages the reporting of any suspected unethical or illegal behaviour and will protect any officer or employee who raises such a concern.

This Policy is publicly available via [the 'Corporate Governance' section](#) of the Company's website. References to Ambertech include any of its wholly owned subsidiaries.

2. WHO CAN MAKE A REPORT?

This Policy applies to all Directors, executives, employees, contractors and suppliers (including their employees) and a relative or dependent of these persons ("Eligible Whistleblower").

3. REPORTABLE CONCERNS

Reportable Concerns under this Policy include an actual or suspected:

- Breach of the Company's Code of Conduct or other policy
- Illegal activities
- Conduct that constitutes bribery, corruption or abuse of authority
- Theft or misappropriation of Ambertech property
- Bullying or harassment
- Other serious impropriety

Disclosure of Reportable Concerns must be based on information that is directly known to the person making the disclosure. That person must have reasonable grounds to suspect the

alleged Reportable Concerns has occurred or is likely to occur. This does not include rumours of Reportable Concerns or hearsay.

When making a disclosure of Reportable Concerns, whistleblowers are encouraged to clearly communicate that they are making a disclosure of Reportable Concerns and to provide as much information as possible, including any known details related to the Reportable Concerns and any steps that have been taken to disclose the matter elsewhere in an attempt to resolve the concern.

Whistleblowers are not expected to investigate their concerns or to provide their validity prior to making a disclosure of Reportable Concerns.

Ambertech will treat all reports of Reportable Concerns seriously and will ensure that Eligible Whistleblower who raise concerns in accordance with this Policy will have the benefit of the protections afforded by this Policy.

However, deliberate false reporting will not be tolerated. False reports could have significant effects on the reputation of Ambertech and the personal reputations of other people and may also lead to a significant waste of time and effort. Any person found to have made a deliberate false report will be subject to disciplinary action.

4. MAKING A REPORT

A person making a report under this Policy is referred to as a 'whistleblower' and all information provided by them will be treated as confidential.

Ambertech's Whistleblower Protection Officer is Robert Glasson Chief Operating Officer and Company Secretary. His email is rglasson@ambertech.com.au

Report to the executive team

An Ambertech employee or other person who become aware of a Reportable Concern, is encouraged to report the matter to the Company Secretary or to the Managing Director.

OR, alternatively



Report anonymously

If the concern is considered unsuitable for investigation by executive management or the person wishes their identity to remain anonymous to executive management, the Company provides the following confidential reporting lines:

By email:

Direct to Peter Wallace, Chairman of Ambertech, via an external email address:

pw@endeavourcapital.com.au

By post:

Private and confidential – open by addressee only

Peter Wallace

Chairman

Ambertech Limited

Unit 1, 2 Daydream Street

Warriewood NSW 2102

A person who makes a report to the email address or to the postal address will be treated as anonymous and their personal details will not be disclosed.

5. INVESTIGATING A REPORT

The investigative process will depend on the nature of the conduct being investigated and who is implicated in the reported concern. It may be managed internally or externally as appropriate. The Company's objective is that all investigations be conducted in a manner that is fair and objective to those involved.

All concerns will be investigated as soon as is reasonably practicable and in a confidential, objective and discreet manner. No particulars that would reveal a whistleblower's identity will be disclosed without first obtaining consent.

If not reported anonymously, the whistleblower will be interviewed privately and may be asked to sign a written statement containing the relevant facts.

At the end of an investigation, a report will be completed and provided to the Managing Director, or if appropriate to the Board. Reports and records created will be secured and protected as confidential.

A whistleblower will be kept informed of the investigative process, its progress and its outcomes including the course of action the Company proposes to take or if no action is proposed, an appropriate explanation. If reported anonymously, feedback will be provided via Peter Wallace.

6. PROTECTION OF WHISTLEBLOWERS

Ambertech is committed to ensuring whistleblowers are afforded confidentiality in respect of any matter raised under this Policy and that they do not suffer detriment as a result of reporting a concern.

‘Detriment’ includes dismissal, demotion, harassment, victimisation, discrimination, disciplinary action, bias, threat or other unfavourable treatment.

There are special protections available to whistleblowers who disclose conduct which may breach the Corporations Act where particular conditions are satisfied– see Appendix.

7. POLICY REVIEW

This Policy was approved by the Ambertech Board in December 2019 and will be reviewed annually.

APPENDIX

SPECIAL PROTECTIONS UNDER THE CORPORATIONS ACT

1. CONDITIONS FOR PROTECTION

The Corporations Act gives special protection to 'eligible whistleblowers' for disclosure in relation to breaches of the Corporations Act (and certain other Acts) to 'eligible recipients':

An 'eligible whistleblower' is

- a) An officer or employee of Ambertech
- b) A person with a contract for the supply of goods or services to Ambertech
- c) An employee of such a contractor
- d) A relative or dependent of any of the above

An 'eligible recipient' of a disclosure is

- a) An officer, executive or manager of Ambertech
- b) Ambertech's auditor (BDO) or a member of the audit team
- c) ASIC
- d) A member of Parliament or a journalist in certain emergency circumstance such as if the breach has an imminent risk of causing harm or danger to public health or safety

2. PROTECTIONS GIVEN

Protections include:

- A whistleblower cannot be subject to legal liability for making a disclosure;
- Protected disclosure information is not admissible in evidence against the whistleblower in criminal proceedings (other than in proceedings of falsity of the information);
- A person, who victimises or harasses a whistleblower or causes detriment such as dismissal or injury to employment or reputation, commits an offence; and
- An individual who suffers detriment as a result of a protected disclosure may claim compensation.

Disclosures of information that is not about Reportable Concerns are not covered by this Policy and do not qualify for protection under the Corporations Act.

In particular, disclosures that relate solely to personal work-related grievances are not covered by this Policy and information relating to these matters may not be disclosed under this Policy.

A matter is a personal work-related grievance if it relates to a person's employment or former employment with Ambertech and has implications for them personally but:

- does not have significant broader implications for Ambertech; and
- does not relate to anything done or alleged to be done by the person in relation to Reportable Conduct.

If a person believe that this describes their situation then it is recommended that they seek advice from the Whistleblower Protection Officer.