



Whistle-Blower Policy

EROAD'S COMMITMENT TO INTEGRITY AND TRUST

EROAD expects all employees and the company as a whole to comply with the law and adhere to the highest standards of ethical conduct. All EROAD employees and other eligible whistle-blowers have a right and responsibility to report serious wrongdoing to the appropriate person as set out in this policy.

This policy is intended to support EROAD's values and should be read alongside [EROAD-Code-of-Ethics.pdf](#).

KEY THINGS TO REMEMBER

- You should raise any concerns with your manager.
- You should reach out to the People Partner or the General Counsel if you do not feel comfortable discussing things with your manager.
- If you would prefer to raise concern anonymously, the following options are available to you:

Toll free phone numbers:

New Zealand	0800 449 093
Australia	1800 997 980
USA	1800 754 1028

Emailing via eroad@deloitte.com.au; or

Webform via www.eroad.deloitte.com.au.

WHAT IS EROAD'S WHISTLE-BLOWER POLICY?

The purpose of EROAD's Whistle-Blower Policy is to ensure individuals who disclose serious wrongdoing can do so safely, securely and with confidence that any disclosures will be dealt with appropriately by providing a clear pathway for resolving any issues that could arise.

Eligible whistle-blowers under the policy include current and former EROAD employees, contractors, secondees, officers such as directors or company secretary, suppliers, associates, trustees, volunteers and any relatives or spouses thereof. The Whistle-Blower Policy tells you what to do when you know of, or are part of, serious wrongdoing. Where a report of serious wrongdoing is made on reasonable grounds and in good faith, whistle-blowers will be subject to the rights and protections offered under the applicable law.

(a) What is Serious Wrongdoing?

Serious wrongdoing (known as a 'disclosable matter' under Australian law) is where an eligible whistle-blower reasonably believes that there has been misconduct, or an improper situation. Serious wrongdoing could arise from either an act, omission or course of conduct.



Serious wrongdoing may include:

- An offence (including criminal conduct such as theft, violence or threatened violence, dealing in or use of illicit substances, or any other offence).
- A serious risk/danger to public health, public safety, the financial system or the environment;
- A serious risk to the maintenance of law including prevention, investigation and detection of offences, or the right to a fair trial;
- An unlawful, corrupt, or irregular use of public funds or public resources;
- Action that is oppressive, unlawfully discriminatory, or grossly negligent, or that is gross mismanagement, and is done (or is an omission) by: an employee; a person performing a statutory function/duty or a person exercising a statutory power; a person performing (or purporting to perform) a function or duty or exercising (or purporting to exercise) a power on behalf of a public sector organisation.

(b) What does not amount to Serious Wrongdoing?

Issues that are solely related to a personal work-related grievance i.e. an issue that affects only your personal employment or former employment, and does not have implications for EROAD, is not considered serious misconduct under this policy. A personal work-related grievance may include a conflict between you and another employee, a decision that does not break workplace laws, or matters around a promotion, termination, suspension or disciplinary action.

However, a personal work-related grievance may come under this policy if a discloser is alleging victimisation or if there is alleged misconduct that could be an offence or contravention of the law warranting serious concern.

You can raise a personal work-related grievance by contacting EROAD's People Partner or another member of the People and Capability Team. If you're unsure if your personal work-related grievance comes under this policy, please contact the Legal Team.

HOW SHOULD I MAKE EROAD AWARE OF SERIOUS WRONGDOING?

If you reasonably believe there is something you should make EROAD aware of, your first port of call should be your manager. If, for any reason, you do not believe your manager is the appropriate person to tell, you should notify either:

- the People Partner (if it relates to an employment matter such as bullying or harassment); or
- the General Counsel (if it is not related to an employment matter).

If you believe the People Partner or the General Counsel are involved in the alleged serious misconduct or have a conflict of interest, you should contact the Chair of the Finance, Risk and Audit Committee.

These people can be contacted confidentially at the following email addresses:

- People Partner: peoplepartner@eroad.com
- General Counsel: generalcounsel@eroad.com
- Head of Finance, Audit and Risk Committee: FRACChair@eroad.com



All reports are made on a confidential basis. If you wish to make an anonymous report, you can do so by contacting the Deloitte whistleblower service (various options including phone, email and webform are noted above).

If you need any additional information before making a formal disclosure, feel free to contact EROAD's General Counsel, or seek independent legal advice.

WHAT WILL HAPPEN AFTER I HAVE TOLD EROAD ABOUT AN INCIDENT?

You cannot, and will not, be punished or treated any differently by EROAD for reporting a concern of serious wrongdoing in good faith and based on reasonable grounds. EROAD will also protect you from any harassment, retaliation or other detrimental act that may occur consequently. If you choose to remain anonymous, you will receive all the same protections under this policy and applicable law.

EROAD takes all concerns seriously. The company will acknowledge any complaints, will consider whether disclosure is required, and will deal with the matter. In so far as is reasonably practicable, the whistle-blower will be kept informed about what EROAD is doing with their complaint, and the reasons behind the approach taken.

(a) Resolving the concern

The person you tell about the incident will acknowledge receipt of your disclosure, assess your concern and determine if formal, in-depth investigation is required. If they can resolve the issue, they will do so. However, they may need support from a more senior person to adequately address the issue. If that is the case, and you have not made an anonymous disclosure, they will seek your consent before providing an account of your report to an appropriate person under this Policy.

Further information may be required from you or from other people about the incident.

(b) Maintaining confidentiality

EROAD will endeavour to keep your identity confidential and will not disclose your identity without your prior consent. However, EROAD may have to disclose your identity where:

- EROAD cannot effectively investigate the allegations without disclosing your identity;
- maintaining confidentiality in your identity creates a serious risk to public health or safety, or the environment; or
- EROAD cannot fairly raise your concerns with the people involved without disclosing your identity.

(c) Keeping you informed

EROAD will provide you with an update within 20 days of a complaint being made. To the extent possible, you will be kept apprised of the progress, and you will be informed of the ultimate outcome of any complaint and associated investigation. Please note the frequency of updates and timeframe of the investigation will be dependent of the nature of the issue.

(d) Documenting and Reporting

Please note, the documentation and reporting of findings will depend on the nature of the matter and there may be circumstances where it is not appropriate to provide details of the outcome to the issue.

FAIR TREATMENT



EROAD is committed to ensuring the fair treatment of individuals who are mentioned in a disclosure, including those who are the subject of a disclosure. Accordingly:

- disclosures will be handled in a confidential manner where it is practical and appropriate in the circumstances;
- each disclosure will be assessed and may be the subject of an investigation;
- the objective of any investigation is to determine whether there is enough evidence to substantiate or refute the matters reported;
- when an investigation needs to be undertaken, the process will be objective, fair and independent;
- an individual who is the subject of a disclosure will be advised about the subject matter of the disclosure as and when required prior to any actions being taken i.e. if the disclosure will be the subject of an investigation; and
- an employee who is the subject of a disclosure may contact EROAD's employee support services (e.g. counselling through EAP).

FALSE REPORTING

Making a deliberate false report is a serious matter. Any person who knowingly makes a false report may be subject to disciplinary action. False reporting does not include instances where you make a report on grounds of reasonable suspicion, but this is revealed to be unfounded following an investigation.

FURTHER SUPPORT

Further guidance may be sought by a whistle-blower from relevant government authorities in accordance with applicable law.

Administrative update on 18 December 2025