



Whistle-Blower Policy

PURPOSE

EROAD is committed to acting with honesty, integrity, and transparency. We expect all EROADers and those who work with us to uphold high standards of ethical conduct. This policy provides a safe and secure process for reporting serious wrongdoing and ensures that concerns are taken seriously, assessed promptly, and investigated where appropriate.

This policy supports EROAD's values and must be read alongside the EROAD Code of Ethics and Code of Conduct.

WHAT IS EROAD'S WHISTLE-BLOWER POLICY?

This policy ensures that anyone who reports serious wrongdoing can do so safely, confidentially, and without fear of retaliation or victimisation. It sets out how to raise a concern, and how EROAD will receive, assess, investigate, and respond to disclosures.

Where a disclosure is made in good faith and on reasonable grounds, whistle-blowers are protected under applicable legislation.

This policy does not form part of any employee's contract of employment and may be amended at any time, subject to legal or operational requirements.

KEY THINGS TO REMEMBER

If you have a concern:

- Speak with your leader, where appropriate.
- If you do not feel comfortable speaking with your leader, you can contact your People Partner, the General Counsel or FRAC Chair.
- If you prefer to raise concern anonymously, you should use EROAD's independent whistleblowing service provided by Deloitte.

WHO IS AN ELIGIBLE WHISTLEBLOWER?

Eligible whistle-blowers include current and former EROAD employees, contractors, secondees, directors, officers, volunteers, and any other persons under applicable law.

WHAT IS SERIOUS WRONGDOING?

Serious wrongdoing is any act, omission or course of conduct that involves:

- An offence (e.g. theft, fraud, dealing in illicit substances, violence or threats);
- A serious risk to public health, public safety, or the health and safety of any individual;
- A serious risk to the environment;
- A serious threat to the maintenance of law, (including prevention, investigation, detection of offences, or the right to a fair trial);
- Unlawful, corrupt, or improper use of public funds or public resources;
- Oppressive, unlawfully discriminatory, grossly negligent, or constitutes gross mismanagement, and is done (or is an omission) by:
 - an EROAD employee;
 - a person performing (or purporting to perform) a statutory function or exercising (or purporting to exercise) statutory powers; or
 - any person acting on behalf of a public sector organisation.



- Unethical or improper conduct, including breaches of EROAD's Code of Ethics or the Code of Conduct;
- Retaliation or threats against someone who has made, or is suspected of making, a disclosure.

WHAT IS NOT CONSIDERED SERIOUS WRONGDOING?

Personal work-related grievances are not considered serious wrongdoing under this policy when they relate only to your own employment, or former employment, and do not raise broader concerns for EROAD.

Examples include:

- Interpersonal conflict;
- Employment-related decisions (e.g. performance management, promotion, disciplinary action);
- Matters that do not involve unlawful conduct or broader organisational risk.

A personal work-related grievance may fall within this policy if:

- You allege victimisation because you raised a concern; or
- There is suspected misconduct or an offence beyond your personal circumstances.

If you are unsure, you may ask the Legal Team for guidance or contact Deloitte through the independent whistleblowing service.

HOW TO REPORT A CONCERN

If you reasonably believe that serious wrongdoing has occurred or may occur, report it as soon as possible.

You may report concerns to:

- Your leader;
- People Partner (for employment related issues such as bullying or harassment);
- General Counsel (for non-employment related concerns).

If these people may have a conflict of interest, or involvement in the alleged wrongdoing, you may report directly to:

- the Chair of the Finance, Risk and Audit Committee (FRAC): FRACChair@eroad.com
- People Partner: peoplepartner@eroad.com
- General Counsel: generalcounsel@eroad.com

You may also report through the independent Deloitte whistleblower service, including anonymously. Deloitte offers phone, email and webform options.

Toll free phone hotlines (24/7)

New Zealand	0800 449 093
Australia	1800 997 980
USA	1800 754 1028
Philippines	1800-1-322-0426

Email: eroad@deloitte.com.au;

(Please note: emails sent from your EROAD email address will contain your name).

Webform: www.eroad.deloitte.com.au.

Before making a disclosure, you may seek guidance from EROAD's General Counsel or an independent legal adviser.



CONFIDENTIALITY

EROAD is committed to protecting your identity and any information you provide. We will take all reasonably practicable steps to keep your identity confidential and to handle your disclosure discreetly and securely. Your identity will not be disclosed without your consent, except in very limited circumstances where disclosure is required by law or is strictly necessary to address the concern. For example:

- When essential to conduct a fair and effective investigation;
- When needed to prevent a serious risk to public health, public safety, the environment, or the health or safety of any person;
- when required to uphold the principles of natural justice; or
- when required by a regulatory or law enforcement agency.

Before any identifying information is shared, the person receiving your disclosure will first review the situation, consult with you where practicable, and explain why sharing the information is necessary.

If your identity must be disclosed, it will be shared only with those who genuinely need the information to meet their legal or operational responsibilities. EROAD will continue to protect your privacy throughout the process and will take steps to minimise any risk of identification wherever possible.

If you raise a concern under this policy, you must keep the information confidential and discuss it only with the person to whom you made the disclosure.

WHAT INFORMATION SHOULD YOU PROVIDE?

To help EROAD assess and investigate a disclosure, it is useful for you to provide as much relevant information as you can. You should still raise a concern even if you do not have all the details.

Helpful information may include:

- The nature of the suspected serious wrongdoing.
- Any background or context, including dates, events, and how the issue came to your attention.
- The reasons you believe the allegation is true, based on facts where possible.
- Any supporting evidence.

Raising a concern early can support timely and effective action.

WHAT HAPPENS AFTER YOU REPORT A CONCERN?

If you make a disclosure in good faith and on reasonable grounds, you will not be punished, disadvantaged, or treated unfavourably. Retaliation or victimisation of any kind will not be tolerated. No civil, criminal, or disciplinary action can be taken against a discloser for making a protected disclosure, or against a receiver for referring a protected disclosure to an appropriate authority. Anonymous disclosures receive the same protections.

EROAD treats every disclosure seriously. Once a report is received, it will be acknowledged, the information assessed, any legal obligations considered, and the appropriate next steps will be determined.

Where reasonably practicable, EROAD will keep you informed about how your disclosure is being managed, while respecting confidentiality, and any legal or operational constraints.

ADDRESSING THE DISCLOSURE

When you make a disclosure:

- The person receiving it will review the information and decide the next steps.
- If the matter can be resolved promptly and appropriately, they may do so.
- If specialist expertise or escalation is required, the matter will be referred to the appropriate person under this policy.
- If your disclosure is not anonymous, your consent will be sought before your report is shared for escalation, unless required by law.



Further information may be sought from you or others who can assist in assessing the concern.

INVESTIGATION

Where an investigation is required:

- The preliminary investigation will be carried out by the person to whom you made the disclosure (e.g. the FRAC Chair or General Counsel).
- If you submit a report through Deloitte, it will be forwarded to the FRAC Chair, General Counsel, and Legal Counsel, unless a conflict of interest exists, any of them are implicated in the disclosure, or you specifically request that they not be informed. In such situations, the report will be directed only to the other suitable recipients.
- External experts may be engaged where necessary.

If your disclosure relates to people-related issues (such as bullying, harassment, or other behaviour concerns), the People & Capability team may be involved in assessing or investigating the matter.

Investigations will be objective, fair, and independent. Anyone implicated will not be involved in the investigation.

All EROADers must cooperate with reasonable steps in an investigation and maintain confidentiality throughout the process.

You will be notified when the investigation is complete, subject to confidentiality constraints.

KEEPING YOU INFORMED

EROAD will:

- Acknowledge your disclosure and provide an initial update within 20 working days;
- Provide updates on progress where possible; and
- Advise you of the outcome once the matter has been addressed.

Updates will only relate to information that concerns you or your disclosure. If your report involves concerns about others, EROAD will not share confidential information about those individuals or the outcome of matters unrelated to you.

The timing of updates and the overall duration of the assessment or investigation will depend on the nature, complexity, and seriousness of the concerns raised.

DOCUMENTATION AND RECORD KEEPING

EROAD will document the steps taken to assess and address your disclosure.

Information provided to you about the outcome may be limited to meet privacy, confidentiality, legal, or commercial requirements.

All documentation will be stored securely to protect confidentiality and comply with applicable privacy and record-keeping requirements.

FAIR TREATMENT

EROAD is committed to ensuring fair treatment of anyone named or referred to in a disclosure.

To support this commitment:

- Confidentiality will be maintained where practicable;
- Every disclosure will be assessed and investigated where required;
- Investigations will be objective, fair, and independent;
- Any disclosure made in good faith and on reasonable grounds will be supported;
- Anyone who is the subject of a disclosure will be informed of the nature of the allegations at an appropriate time, and
- EROADers may access employee support services, including counselling available through the Employee Assistance Programme (EAP).



FALSE REPORTING

Knowingly making a false report is a serious matter and may result in disciplinary action.

This does not apply where a disclosure is made in good faith and on reasonable grounds but is later found to be unsubstantiated.

FURTHER SUPPORT

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

POLICY AVAILABILITY

This policy is available on EROAD's intranet (EHUB) and EROAD's investor website.

POLICY ADMINISTRATION

This policy will be reviewed biennially or more frequently as and when needed to reflect evolving best practices and organisational priorities.

- Version 2.0
- Date of last substantive review: February 2026
- Policy Owner: General Counsel
- Policy Oversight: Finance, Risk and Audit Committee (FRAC)
- Policy Approver: Board



Annexure A to Whistle-Blower Policy: Australia

Purpose of this annexure

This annexure to the Whistleblowing Policy applies to officers, employees, contractors, subcontractors and associates of EROAD operating in Australia.

In Australia the *Corporates Act 2001* (Cth) (**Corporations Act**) and the *Taxation Administration Act 1953* (Cth) (**Taxation Administration Act**) provide legal protection to eligible whistleblowers who have reasonable grounds to suspect wrongdoing and report disclosable matters to eligible recipients.

Eligible whistleblowers

An eligible whistleblower is an individual in Australia who is a current or former:

- officer or employee of EROAD
- supplier of goods or services (paid or unpaid) and their employees;
- associate of EROAD; or
- Spouse, dependent, or relative of any individual in the above categories.

What is a disclosable matter?

A disclosable matter is information for which the discloser has reasonable grounds to suspect:

- misconduct,
- an improper state of affairs or circumstances in relation to EROAD;
- Conduct that constitutes fraud, negligence, default, breach of trust and breach of duty;
- an offence against the Corporations Act 2001, Australian Securities and Investments Commission Act 2001, Banking Act 1959, Financial Sector (Collection of data) Act 2001, Insurance Act 1973, Life Insurance Act 1973, National Consumer Credit Protection Act 2009, Superannuation Industry (Supervision) Act 1993, or any instrument made under an Act referred to above;
- conduct that represents a danger to the public or the financial system, or is prescribed by regulation; or
- conduct punishable by 12 months' imprisonment or more.

A disclosure can still qualify for protection even if the information later proves to be incorrect.

Examples of disclosable matters

A disclosable matter could include: illegal conduct such as theft, dealing in or use of illicit drugs, violence or threatened violence, criminal damage against property, fraud, money laundering or misappropriation of funds, offering or accepting of bribes, breaching legal or regulatory requirements.

Personal work-related grievances

Personal work-related grievances generally do not qualify for protection under the Corporations Act unless the grievance includes information about systemic misconduct, breaches of law punishable by 12 months' imprisonment or more, significant risks the public, or conduct beyond the discloser's personal circumstances. Examples of personal work-related grievances are set out in (b) what is not serious wrongdoing.

A personal work-related grievance may still qualify for protection if:

- the discloser suffers detriment for making a disclosure; or
- the discloser seeks legal advice about whistleblower protections.

Eligible recipients

While EROAD encourages matters to be disclosed internally, an eligible whistleblower may also report to:

- a director or senior leader at EROAD;
- Deloitte via the independent reporting service;
- EROAD's auditor or a member of the audit team;
- An actuary of EROAD;



- A legal practitioner (for the purpose of obtaining legal advice or representation in relation to whistleblower laws); or
- ASIC, APRA, the ATO or other prescribed Commonwealth body.

In limited circumstances, a protected disclosure may be made to a journalist or parliamentarian (public interest or emergency disclosures). You should contact EROAD's General Counsel or seek independent legal advice before doing so.

Legal Protections

Under the Australian law:

- It is illegal to disclose the identity of an eligible whistleblower except in limited circumstances;
- It is illegal to cause detriment, or threaten to cause detriment to a whistleblower;
- Whistleblowers may seek compensation if they suffer loss, damage, or injury because of a disclosure; and
- Whistleblowers are protected from civil, criminal, and administrative liability relating to their disclosure (except for their own misconduct revealed within the disclosure).

Examples of detrimental conduct include: dismissal of an employee, loss of opportunity for promotion, current or future bias, injury of an employee in their employment, alternation of an employee's position or duties to their disadvantage, discrimination between an employee and other employees, harassment, victimisation or intimidation, harm or injury to a person, including psychological harm, damage to a person's property, reputation, business or financial position or any other damage to a person .

Disclosers are encouraged to seek independent legal advice if they are concerned.

Protecting your identity

EROAD must protect the confidentiality of your identity and will store all information securely.

EROAD will not disclose your identity, or information likely to lead to your identification, unless:

- you consent;
- EROAD reports the disclosure to a lawyer for the purpose of obtaining legal advice;
- EROAD reports the disclosure to ASIC, APRA or the Australian Federal Police;
- if the disclosure relates to the tax affairs of EROAD, EROAD reports the disclosure to the Australian Commissioner of Taxation; or
- if EROAD is investigating the disclosure, EROAD may disclose information that is likely to lead to the identification of your identity (but not your identity) if it is reasonably necessary to investigate the disclosure.

If EROAD discloses information for the purpose of investigating a disclosure, it will take all reasonable steps to reduce the risk you will be identified.

You may remain anonymous, use a pseudonym, or refuse to answer questions if you believe doing so could reveal your identity. Note that anonymity may limit the ability to fully investigate the disclosure.

Other protections

The other protections that EROAD will make available to protect you will vary depending on the circumstances, but may include:

- monitoring and managing the behaviour of other employees;
- offering a leave of absence while a matter is investigated;
- relocating employees (which may, but will not necessarily, include you as the discloser) to a different working group or department; or
- rectifying any detriment you have suffered.



Investigating whistleblower disclosures

Where it is appropriate to investigate a disclosure, the preliminary investigation will be carried out by the person to whom you made the disclosure—for example, EROAD’s General Counsel or the Chair of the Finance, Risk and Audit Committee (FRAC). If you submit a disclosure through the Deloitte service, the FRAC Chair, General Counsel, and Legal Counsel will receive your disclosure unless you specify otherwise.

Where necessary EROAD may engage external resources to assist with an investigation.

The disclosure will be investigated objectively and as appropriate having regard to the nature of the disclosure.

All employees and officers mentioned in a disclosure will be treated fairly and in accordance with principles of natural justice. Any persons implicated in the misconduct will have no involvement in the investigation of a disclosure.

Subject to obligations of confidentiality, you will be notified when an investigation is completed.

Availability of this policy

This policy will be available on EROAD’s internal intranet and on EROAD’s external investor website.