Pureprofile

WHISTLEBLOWER POLICY

Pureprofile Ltd

ACN 167 522 901

PUREPROFILE LIMITED

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Speak Up @ Pureprofile

Authorised by	The Board
Maintained by	Chief Operating Officer
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1. Introduction

Pureprofile Limited and its related bodies corporate (Pureprofile or the Company) are committed to fostering a culture of compliance, ethical behaviour and good corporate governance. Pureprofile values integrity, transparency and accountability, and wishes to encourage an environment where officers, employees and contractors feel safe to report genuine concerns about misconduct without fear of reprisal or disadvantage.

This Whistleblower Policy (Policy) provides a safe and confidential framework for people to raise such concerns. It has been prepared having regard to the requirements of Part 9.4AAA of the Corporations Act 2001 (Cth) (Corporations Act), Part IAA of the Tax Administration Act 1953 (Cth) (Tax Administration Act) and ASIC Regulatory Guide 270 (Whistleblower policies).

We want all of our people to be empowered to 'speak up' if they see something that looks wrong. Australian corporate and tax laws encourage and protect people who do so, and this Policy is designed to make that process as clear and safe as possible.

2. Key Definitions

The following key terms are used throughout this Policy:

Term	Meaning
Eligible Discloser	A person who is eligible to make a protected disclosure under the Corporations Act or Tax Administration Act. See section 4.
Eligible Recipient	A person to whom a disclosure must be made in order to qualify for protection under the Corporations Act or Tax Administration Act. See section 6 and Annexure A.
Protected Disclosure	A disclosure made by an Eligible Discloser to an Eligible Recipient about a Disclosable Matter, which qualifies for protection under the Corporations Act or Tax Administration Act.
Disclosable Matter	A matter that qualifies for protection under the Corporations Act or Tax Administration Act. See section 5.
Detriment	Any disadvantage caused or threatened to a person because they made, or are suspected of having made, a protected disclosure. See section 8.4 for examples.
WPO	Whistleblower Protection Officer — the Company Secretary, who is the primary contact for disclosures under this Policy.
WIO	Whistleblower Investigation Officer — an independent person appointed by the WPO on a case-by-case basis to oversee the investigation of a disclosure. See section 10.1.
Corporations Act	Corporations Act 2001 (Cth), Part 9.4AAA.

Tax Administration Act	Tax Administration Act 1953 (Cth), Part IAA. Provides separate but parallel whistleblower protections for disclosures concerning tax matters.

3. Scope

This Policy sets out:

- who is eligible to make a protected disclosure;
- the types of matters that qualify for protection;
- who can receive a protected disclosure (Eligible Recipients);
- the protections available to a discloser and to persons who assist a discloser; and
- how disclosures made under this Policy will be handled by Pureprofile.

This Policy applies to all officers, employees and contractors of Pureprofile, wherever they are based. Officers and employees based outside Australia may also be subject to additional local whistleblower requirements in the country in which they are based.

This Policy should be read alongside Pureprofile's Code of Conduct and Continuous Disclosure Policy. Where a disclosure raises a matter that may be price sensitive, it will also be handled in accordance with Pureprofile's Continuous Disclosure Policy.

4. Who Is Protected Under This Policy?

You will be protected under this Policy if:

- you are an Eligible Discloser (see section 4.1);
- you disclose information about a Disclosable Matter (see section 5); and
- you make that disclosure to an Eligible Recipient (see section 6 and Annexure A).

Protection is also available to persons who assist a discloser — see section 4.2.

4.1 Eligible Disclosers

You may make a disclosure that qualifies for protection under the Corporations Act or the Tax Administration Act if you are or were:

- an officer or employee of Pureprofile, including permanent, part-time, fixed-term or temporary employees, interns, secondees and volunteers;
- a contractor or supplier of goods or services to Pureprofile (whether paid or unpaid), including an employee of such a contractor or supplier;
- an associate of Pureprofile; or
- a spouse, de facto partner, child, parent, grandparent, grandchild or sibling of any of the above, or any other individual who is a dependant of any of the above.

A person who has ceased to hold any of the above positions or relationships may also qualify as an Eligible Discloser.

4.2 Protection for Persons Who Assist a Discloser

The Corporations Act also protects persons who provide assistance to a discloser. If you help someone prepare or make a protected disclosure — for example, by providing supporting information or accompanying the discloser — you are entitled to certain protections against detriment caused or threatened by a person who believes or suspects your involvement with a protected disclosure. This includes protection from dismissal, discrimination, harassment or any other form of detriment because of your assistance.
However, unlike the discloser, your identity is not protected by the Act, and you do not have all the legal rights afforded to the discloser.

5. What Can Be Disclosed?

Disclosures do not have to be about a breach of the law. A disclosure may qualify for protection if it concerns misconduct or an improper state of affairs or circumstances in relation to Pureprofile (including by a Pureprofile officer or employee) and you have reasonable grounds to suspect that the information is true or may be true.

5.1 Disclosable Matters Under the Corporations Act

Matters that may qualify for protection under the Corporations Act include:

- conduct that amounts to a criminal offence or contravention of the Corporations Act 2001 (Cth) or Australian Securities and Investments Commission Act 2001 (Cth);
- conduct that is a Commonwealth criminal offence punishable by imprisonment for 12 months or more;
- illegal conduct, such as theft, dealing in or use of illicit drugs, actual or threatened violence, corruption, bribery, criminal damage to property, or breaches of work health and safety laws;
- fraud, money laundering, misappropriation of funds or financial irregularity;
- negligence, default, breach of trust or breach of duty by an officer or employee of Pureprofile;
- conduct that may indicate a systemic issue in relation to Pureprofile;
- conduct relating to business practices that may cause consumer harm;
- conduct that represents a danger to the public or the financial system;
- information that indicates a significant risk to public safety or the stability of, or confidence in, the financial system; or
- engaging in, or threatening to engage in, detrimental conduct against a person who has made, or is suspected of having made, a protected disclosure.

5.2 Disclosable Matters Under the Tax Administration Act

Separate but parallel protections apply under the Tax Administration Act for disclosures concerning tax matters. These protections are available where you have reasonable grounds to suspect that the information indicates that Pureprofile or an associate of Pureprofile has engaged in, or intends to engage in, conduct that is an offence against, or contravenes, a taxation law — including:

- tax evasion or fraud;
- failure to lodge tax returns, activity statements or other tax-related documents;
- false or misleading statements made to the ATO;
- underpayment or non-payment of taxes, duties or levies;
- improper claiming of tax deductions, offsets or concessions; or
- any other conduct that may give rise to a tax liability or penalty under a taxation law.

Tax-related disclosures may be made internally to the WPO or to any other internal Eligible Recipient, or externally to the ATO, Pureprofile's registered tax agent, or Pureprofile's external auditor (each of whom is an Eligible Recipient for tax matters under the Tax Administration Act — see section 6.2 and Annexure A).

5.3 Personal Work-Related Grievances

Disclosures solely about a personal work-related grievance are not covered by this Policy and do not qualify for protection under the Corporations Act or Tax Administration Act, unless the grievance also relates to detriment suffered or threatened because you made, or are suspected of having made, a protected disclosure (see section 8.4).

A personal work-related grievance means a grievance about any matter in relation to your employment or former employment that has, or tends to have, implications only for you personally. Examples include:

- an interpersonal conflict between you and another employee;
- a decision that does not involve a breach of workplace laws;
- a decision about your engagement, transfer or promotion;
- a decision about your terms and conditions of engagement, payroll or remuneration; or
- a decision to suspend or terminate your engagement, or to discipline you.

If your disclosure is solely a personal work-related grievance, you should raise it in accordance with the Company's applicable grievance procedures.

Despite the above, a personal work-related grievance may still qualify for protection under the Corporations Act where:

- it concerns detriment suffered (or threatened) because the person has made, may make, or is suspected of having made a protected disclosure;

- it includes information about misconduct, an improper state of affairs or circumstances, or other conduct that extends beyond the person's individual circumstances;
- the person seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act; or
- the disclosure otherwise qualifies for protection under applicable whistleblower laws.

5.4 Reasonable Grounds

You do not need to be certain that the information you are disclosing is true. You must have reasonable grounds to suspect that it concerns misconduct or an improper state of affairs in relation to Pureprofile. You may still qualify for protection even if your disclosure turns out to be incorrect.

A disclosure made without reasonable grounds — for example, where you know it to be false — may amount to misconduct and may expose you to disciplinary action and/or civil or criminal liability. The protections under this Policy and applicable law are not available for disclosures known to be false.

6. Who Can Receive a Protected Disclosure?

Under the Corporations Act and the Tax Administration Act, a disclosure qualifies for protection only if it is made to an Eligible Recipient. Pureprofile's Eligible Recipients — with their contact details — are set out in Annexure A.

We encourage you to make your disclosure to the WPO (Company Secretary) in the first instance. However, if you are not comfortable doing so — or if your disclosure concerns the Company Secretary — you should make your disclosure to another Eligible Recipient listed in Annexure A, or directly to ASIC or the ATO.

6.1 Eligible Recipients Under the Corporations Act

For disclosures about corporate misconduct (other than tax matters), Eligible Recipients include:

- the WPO (Company Secretary);
- a director, officer or senior manager of Pureprofile;
- Pureprofile's external auditor or a member of the audit team; and
- ASIC or another body prescribed by the Corporations Act Regulations.

6.2 Eligible Recipients Under the Tax Administration Act

For disclosures about tax matters, additional Eligible Recipients are available under the Tax Administration Act. In addition to the internal recipients listed in section 6.1, you may also make a tax-related protected disclosure to:

- Pureprofile's registered tax agent (contact details in Annexure A);

- Pureprofile's external auditor (in their capacity as a registered tax agent or tax adviser); or
- the ATO (contact details in Annexure A).

A disclosure about tax matters made to the ATO will attract the full protections under the Tax Administration Act, including protection from detriment, confidentiality protections and protection from civil, criminal and administrative liability.

6.3 Disclosures Concerning Senior Management, the Company Secretary or the Board

Pureprofile recognises that many whistleblower disclosures concern the conduct of management or senior executives. The following escalation paths apply:

- If your disclosure concerns the Company Secretary or WPO — make your disclosure to the Chair of the Board, the external auditor, or directly to ASIC or the ATO.
- If your disclosure concerns the Chair of the Board — make your disclosure to another non-executive director (contact details in Annexure A), the external auditor, or directly to ASIC or the ATO.
- If your disclosure concerns another member of the Board — make your disclosure to the Company Secretary, the external auditor, or directly to ASIC or the ATO.

In each of the above cases, Pureprofile will ensure that an independent investigator is appointed who has no connection to the subject of the disclosure (see section 10).

7. How Do I Make a Disclosure?

You may make a disclosure at any time to any Eligible Recipient in person, by telephone, by email or by post. Contact details for all internal Eligible Recipients are set out in Annexure A.

7.1 Anonymous Disclosures

You may make your disclosure anonymously and still qualify for protection under the Corporations Act and the Tax Administration Act. You are not required to identify yourself.

To make an anonymous disclosure, you may:

- use a personal email address (rather than your Pureprofile email address) when contacting an Eligible Recipient;
- use a pseudonym or decline to provide identifying information; or
- contact an Eligible Recipient by telephone without identifying yourself.

Note on Pureprofile email addresses: if you use your Pureprofile email address to make a disclosure, your email may be accessible by certain individuals in the Company's IT function in accordance with the Company's IT policies. If you are concerned about this, you should use a personal email address or telephone.

If you make an anonymous disclosure, we encourage you to maintain ongoing communication with the Eligible Recipient or WPO (including through anonymous channels where possible), as we may need to ask follow-up questions or provide updates. You may decline to answer any question that you feel might reveal your identity.

Where a disclosure is made anonymously, Pureprofile will seek to maintain two-way communication using the communication method chosen by the discloser, to enable follow-up questions and the provision of updates.

7.2 Independent Legal Advice

You may wish to obtain independent legal advice before making a disclosure. Any communication between you and your legal adviser in connection with a potential disclosure is itself protected under the Corporations Act and the Tax Administration Act.

8. Legal Protections for Disclosers

The protections in this section apply to both corporate disclosures made under the Corporations Act and tax-related disclosures made under the Tax Administration Act, unless otherwise stated.

8.1 Confidentiality and Secure Record-Keeping

Everyone involved in receiving, handling or investigating a disclosure must take all reasonable steps to protect the identity of the discloser. Pureprofile will do this by:

- removing or obscuring your name and any identifying features from any internal reporting or documentation about your disclosure (unless you have consented to your identity being disclosed);
- referring to you in a gender-neutral way in all internal communications (unless you have consented otherwise);
- where practicable, contacting you to review aspects of your disclosure that could inadvertently identify you before they are shared internally;
- engaging suitably qualified and independent personnel to handle and investigate disclosures;
- storing all material relating to disclosures securely, with restricted access, for a minimum of seven years from the date of the disclosure;
- limiting access to disclosure information to those directly involved in handling or investigating the disclosure; and
- ensuring all persons involved in handling or investigating a disclosure understand their confidentiality obligations under this Policy and applicable law.

8.2 Identity Protections and Exceptions

If you make a protected disclosure, it is unlawful for a person to disclose your identity, or information that is likely to lead to your identification, except as permitted by law.

Your identity may only be disclosed:

- with your consent;
- to ASIC, APRA, the Australian Federal Police or the Commissioner of Taxation, where permitted by law; or
- to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the whistleblower provisions.

Information that is likely to lead to your identification may be disclosed where reasonably necessary for the purposes of investigating a disclosure, provided that all reasonable steps are taken to reduce the risk that you will be identified. Examples of reasonable steps may include redacting personal information, referring to the discloser in gender-neutral terms, and limiting access to information to those persons who need to know for the purposes of investigating the disclosure.

If you believe your confidentiality has been breached, you may lodge a complaint with ASIC, the ATO or another regulator authorised to receive protected disclosures.

8.3 Provision of Identity to a Court or Tribunal

No person at Pureprofile may disclose to a court or tribunal any information or documents that reveal your identity (or information likely to lead to your identification) without first seeking the advice of the Company Secretary or, where the Company Secretary is the subject of the disclosure, the Chair of the Board or a nominated non-executive director.

If you make a protected disclosure and become aware that a court or tribunal has requested disclosure of your identity, you may apply to that court or tribunal for an order to protect your identity.

8.4 Protection from Detriment

Pureprofile is committed to protecting all persons who make disclosures — and persons who assist disclosers — from detriment. It is unlawful for any person (including any officer, employee or contractor of Pureprofile) to cause or threaten detriment to any person because that person:

- has made, may make, or is suspected of having made, a protected disclosure; or
- has assisted, or is believed to be about to assist, a discloser.

Detriment includes (but is not limited to):

- dismissal of an employee;
- injury of an employee in their employment;
- alteration of an employee's position or duties to their disadvantage;
- discrimination, harassment or intimidation;
- harm or injury, including psychological harm, damage to property, reputation or financial position;
- taking disciplinary or other action against a person because of their disclosure; or

- threats to do any of the above.

Pureprofile may still take steps that are reasonably necessary to protect the discloser from detriment (for example, relocating the discloser to a different team) or that relate to managing the discloser's work performance in accordance with applicable performance management processes.

If you believe you have suffered detriment because of your disclosure, you should contact the WPO, the Chair of the Board, or seek independent legal advice. You may also contact ASIC or the ATO.

8.5 Protection from Civil, Criminal and Administrative Liability

If you make a protected disclosure, you are also protected from the following in connection with that disclosure:

- civil liability — for example, legal action for breach of a confidentiality obligation, employment contract or other contractual obligation;
- criminal liability — for example, prosecution for unlawfully releasing information; and
- administrative liability — for example, disciplinary action for making the disclosure.

However, you may remain liable for any misconduct that you personally engaged in which is revealed by your disclosure or a subsequent investigation.

8.6 Compensation and Other Remedies

If you suffer loss, damage or injury because you made a protected disclosure, and Pureprofile failed to take reasonable precautions to prevent detrimental conduct, you may seek compensation and other remedies through the courts. We encourage you to seek independent legal advice if you wish to explore these options.

9. How This Policy Interacts With Whistleblower Laws

9.1 Corporations Act — Corporate Disclosures

By making a disclosure in accordance with this Policy about corporate misconduct, you may be protected under Part 9.4AAA of the Corporations Act 2001 (Cth). While this Policy principally deals with internal disclosures, the Corporations Act also protects certain disclosures made to external parties, including:

- your legal representatives, for the purpose of obtaining legal advice or representation;
- ASIC or another prescribed body; or
- a member of Parliament (MP) or journalist, but only where: (i) you have reasonable grounds to believe the disclosure is in the public interest or concerns a substantial and imminent danger to health, safety or the environment; (ii) you

have previously disclosed the information to ASIC or another prescribed Commonwealth body; and (iii) at least 90 days have passed since that earlier disclosure and you have notified that body in writing of your intention to disclose to an MP or journalist.

Strict criteria apply to disclosures to MPs and journalists. You should obtain independent legal advice before making any such disclosure.

9.2 Tax Administration Act — Tax Disclosures

By making a disclosure about tax matters in accordance with this Policy, you may be protected under Part IAA of the Tax Administration Act 1953 (Cth). Key points to note:

- Tax-related protected disclosures may be made to internal Eligible Recipients (the WPO, a director or senior manager), to Pureprofile's registered tax agent or external auditor, or directly to the ATO — see section 6.2 and Annexure A.
- The same protections against detriment, breach of confidentiality and civil, criminal and administrative liability that apply to Corporations Act disclosures also apply to Tax Administration Act disclosures.
- You may make a tax-related disclosure to the ATO at any time, without first making an internal disclosure. Making a disclosure directly to the ATO does not affect your entitlement to protection.
- For information about making a disclosure directly to the ATO, see the ATO's whistleblower page at www.ato.gov.au/whistleblower.

9.3 Whistleblower Laws Outside Australia

You may make a disclosure under this Policy regardless of where you are located or where the relevant conduct occurred. If your disclosure concerns Pureprofile operations based outside Australia, you may also have additional protections and obligations under applicable whistleblower laws in the relevant jurisdiction.

10. Investigation Process

10.1 Roles and Responsibilities

Pureprofile has established the following key roles for the purposes of this Policy:

Role	Responsibilities
Whistleblower Protection Officer (WPO)	The Company Secretary holds the role of WPO. The WPO is the primary contact for disclosures under this Policy and is responsible for ensuring disclosures are assessed, handled and investigated in accordance with this Policy. The WPO reports to the Board on all whistleblower matters. If the WPO is the subject of a disclosure, the matter is referred to the Chair of the Board.

Whistleblower Investigation Officer (WIO)	The WIO is appointed by the WPO on a case-by-case basis and is responsible for determining whether a formal investigation is required and, if so, appointing and overseeing the investigator. The WIO must be independent of the subject(s) of the disclosure. Where a disclosure concerns management or senior executives, the WIO will ordinarily be a non-executive director or an independent external person. Where the WIO role would create a conflict of interest, the Chair of the Board will appoint an alternative WIO.

The independence of the WIO is a critical safeguard under this Policy. Pureprofile recognises that many disclosures involve the conduct of management or senior executives. To protect the integrity of the process, the WIO must have no personal interest in the outcome of the investigation and no reporting line to, or close relationship with, the subject of the disclosure.

10.2 Investigation Steps

When a disclosure is received internally under this Policy, the following process will generally apply (subject to variation depending on the nature of the disclosure):

STEP 1	The Eligible Recipient who receives the disclosure will promptly notify the WPO (Company Secretary), ensuring your identity is protected unless you have consented otherwise. If the disclosure concerns the Company Secretary, it will be referred directly to the Chair of the Board.
STEP 2	The WPO will assess whether the disclosure is covered by this Policy and whether a formal investigation is required. The WPO will acknowledge receipt of the disclosure to the discloser (where contact details have been provided) within five business days. If the WPO determines that no formal investigation is required, the discloser will be informed of that decision and the reasons for it (where contact has been established).
STEP 3	If a formal investigation is required, the WPO will appoint a WIO. The WIO will determine whether the investigation should be conducted internally or externally and will appoint an investigator with no personal interest in the matter. Where the disclosure concerns senior management or executives, an independent external investigator will ordinarily be appointed.
STEP 4	The investigator will conduct the investigation objectively and fairly, ensuring that any officer, employee or contractor mentioned in the disclosure has an opportunity to respond to the allegations before any adverse findings are made. Those persons are also entitled to access support services under section 11.
STEP 5	The WPO will provide the discloser with regular updates on the status of the investigation (where contact has been established, including through anonymous channels), with the frequency and timing depending on the nature of the disclosure.
STEP 6	The outcome of the investigation will be reported to the WPO and the Board, protecting your identity where applicable. The WPO may, where appropriate, share the outcome with the discloser and any persons affected by the disclosure.

Appropriate records and documentation will be maintained by the WIO and WPO throughout the process and retained for a minimum of seven years.

10.3 Duration of Investigation

Pureprofile will seek to investigate disclosures and conclude investigations as promptly as practicable, having regard to the nature, complexity and circumstances of the disclosure. The time required will vary depending on the matters raised and the availability of relevant information and witnesses. The WPO will keep the discloser informed of material progress and any significant delays where contact has been established.

10.4 Further Information May Be Required

Pureprofile may not be able to undertake a full investigation if it is unable to obtain sufficient information. If you have made a disclosure anonymously, we encourage you to maintain two-way communication so that follow-up questions can be asked and feedback provided. You may decline to answer any question that you consider may reveal your identity.

10.5 Confidentiality During and After Investigation

Subject to the exceptions in section 8.2 and applicable law, the identity of a discloser (and any information likely to lead to their identification) must be kept confidential at all times during and after the investigation, including in any reporting to the Board or to persons affected by the disclosure.

10.6 Fair Treatment of Individuals Mentioned in Disclosures

Pureprofile is committed to ensuring the fair treatment of individuals who are mentioned in a disclosure. Where appropriate and consistent with maintaining confidentiality and the integrity of an investigation, individuals who are the subject of allegations will be informed of the substance of the allegations and given an opportunity to respond before any adverse findings are made.

Investigations will be conducted objectively, fairly and independently. The fact that a disclosure has been made does not mean that any allegation is substantiated. Pureprofile will take reasonable steps to protect the confidentiality and reputation of individuals who are the subject of a disclosure, consistent with the need to investigate the matters raised.

11. Support and Practical Protections

Pureprofile is committed to protecting, supporting and monitoring the welfare of any person who makes a disclosure under this Policy. This may include:

- conducting a risk assessment of any potential detriment to the discloser or others;

- making reasonable adjustments to the discloser's work arrangements to protect them from detriment;
- providing access to the Employee Assistance Program (EAP) or other appropriate support services; and
- keeping the discloser informed of the progress of the investigation (where contact has been established).

Persons who are the subject of a disclosure are also entitled to access support services. This is consistent with procedural fairness and does not affect the Company's obligation to investigate the disclosure.

12. Board Reporting

The WPO will provide the Board with at least quarterly reports on all active whistleblower matters (maintaining confidentiality in accordance with section 8.1). These reports may include:

- the number and nature of disclosures received in the relevant period (including whether disclosures related to corporate matters, tax matters or both);
- the channels through which disclosures were made;
- the status of any ongoing investigations;
- any actions taken in response to a disclosure;
- the frequency and nature of communications with disclosers;
- the outcomes of completed investigations; and
- timeframes for responding to and investigating disclosures.

The Board will also be informed promptly of any material incident reported under this Policy, including any information that may be price sensitive in accordance with Pureprofile's Continuous Disclosure Policy.

13. Training

The WPO and all Eligible Recipients must complete compulsory training on the processes and procedures for receiving and handling disclosures under this Policy, including training on confidentiality obligations and the prohibition against detrimental conduct. This training must be completed on appointment and refreshed at least every two years, or as required following any material change to this Policy or applicable law.

Pureprofile will also inform its external Eligible Recipients (including the external auditor and registered tax agent) of their obligations under the Corporations Act and the Tax Administration Act.

All employees of Pureprofile (including those in overseas-based operations) must complete compulsory training on Pureprofile's whistleblower program, covering: how to make a disclosure; what matters may be disclosed (including both corporate and tax-related matters); who may receive a disclosure; the protections and support available to disclosers and persons who assist them; and when to seek independent legal advice.

14. Non-Compliance With This Policy

Any breach of this Policy by any officer, employee or contractor of Pureprofile will be treated seriously and may be the subject of a separate investigation and/or disciplinary action, up to and including termination of employment or engagement.

A breach of this Policy may also constitute a civil or criminal contravention of the Corporations Act or the Tax Administration Act and may give rise to significant regulatory penalties.

Concerns about non-compliance with this Policy should be raised with the WPO (the Company Secretary) in the first instance, or, if the concern relates to the WPO, with the Chair of the Board. The Board must be informed of any material breaches. You may also lodge concerns directly with ASIC or the ATO.

15. Review

This Policy must be reviewed by the Board with the assistance of the WPO at least every two years to ensure it remains effective and compliant with the Corporations Act, the Tax Administration Act, ASIC Regulatory Guide 270 and any other applicable laws or regulatory guidance. Any recommended changes must be approved by the Board.

The Company Secretary is authorised to make administrative and non-material amendments to this Policy, provided that any such amendments are notified to the Board at or before its next meeting.

Pureprofile will ensure that any updates to this Policy, its processes and procedures following a review are widely communicated to, and easily accessible by, all individuals covered by this Policy. Where necessary, additional training will be provided.

This Policy will be made available on the Company's intranet and website and provided to new officers, employees and contractors as part of onboarding.

16. Related Policies

This Policy should be read alongside the following Pureprofile policies:

- Code of Conduct — sets out the standards of behaviour expected of all officers, employees and contractors of Pureprofile.
- Continuous Disclosure Policy — governs Pureprofile's obligations to disclose material price-sensitive information to the ASX. Where a whistleblower disclosure raises a potentially price-sensitive matter, it will also be handled in accordance with this Policy.
- Grievance Procedure — the appropriate channel for personal work-related grievances that are not covered by this Policy.

If there is any inconsistency between this Policy and any of the above policies in relation to a whistleblower disclosure, this Policy prevails.

17. Further Information

If you have any questions about this Policy, including what it covers or how disclosures will be handled, please contact the Company Secretary (contact details in Annexure A).

For information about the Corporations Act whistleblower protections, see the ASIC website (including Information Sheet 239 — How ASIC handles whistleblower reports, and Information Sheet 247 — Company officer obligations under the whistleblower protection provisions).

For information about the Tax Administration Act whistleblower protections, see the ATO's whistleblower page at www.ato.gov.au/whistleblower.

ANNEXURE A — Eligible Recipients and Contact Details

The following persons are Eligible Recipients under this Policy. Disclosures made to any of these persons qualify for protection under the Corporations Act or, where marked, under the Tax Administration Act.

Eligible Recipient / Role	Applicable Law	Contact Details
Company Secretary (Whistleblower Protection Officer) Primary contact for all disclosures	Corporations Act Tax Administration Act	Name: Lee Tamplin Email: lee.tamplin@complycorporate.com.au Telephone: +61 450 394 931
Chair of the Board Use if disclosure concerns the Company Secretary	Corporations Act Tax Administration Act	Name: Michael Anderson Email: michael.anderson@pureprofile.com Telephone: +64 21 557 585
Non-Executive Director Use if disclosure concerns the Chair of the Board	Corporations Act Tax Administration Act	Name: Adrian Gonzalez Email: adrian.gonzalez@pureprofile.com Telephone: +61 448 405 473
External Auditor — BDO Engagement Partner	Corporations Act Tax Administration Act	Name: Dries Martens Email: dries.martens@bdo.com.au Telephone: +61 4 8789 0749 Mail: Level 25, 252 Pitt Street, Sydney NSW 2000
Registered Tax Agent — RSM Australia For tax-related disclosures only	Tax Administration Act only	Name: Paul Heiler Email: Paul.Heiler@rsm.com.au Telephone: +61 408 943 872 Mail: Level 7, 1 Martin Place, Sydney NSW 2000
ASIC Regulator — corporate matters	Corporations Act	Online: www.asic.gov.au/report Telephone: 1300 300 630 Mail: GPO Box 9827 in your capital city
ATO Regulator — tax matters	Tax Administration Act	Online: www.ato.gov.au/whistleblower Telephone: 1800 060 062

Note: where your disclosure concerns one of the internal Eligible Recipients listed above, you should make your disclosure to another Eligible Recipient or directly to ASIC or the ATO. For tax-related disclosures, you may also contact the registered tax agent or the ATO directly.