



## SMART PARKING LIMITED

### WHISTLEBLOWER POLICY

#### Commitment

Smart Parking Limited (**Smart Parking**) is committed to the highest standards of ethical conduct in all of our business activities.

#### Purpose of this policy

The purpose of this policy is to support Smart Parking's commitment to the highest standards of ethical conduct and to provide everyone working at Smart Parking with the means to raise genuine concerns, without the fear of retaliation, regarding Reportable Conduct.

#### Who is covered by this policy?

This policy applies to all businesses in the Smart Parking group globally. It is applicable to all current and former directors, officers, employees, associates and contractors (or any relative or dependent of these persons), as well as Smart Parking's suppliers and service providers and other persons who may be aware of Reportable Conduct concerning Smart Parking or any of its directors, officers, associates, employees or contractors.

#### What is "Reportable Conduct"?

Reportable Conduct can be actual or suspected and is anything that concerns misconduct or an improper state of affairs or circumstances in relation to Smart Parking, including that which is:

- Dishonest;
- Illegal or Fraudulent;
- Corrupt;
- A questionable practice relating to accounting or similar financial controls;
- A conflict of interest;
- An inappropriate offering or receiving of gifts or entertainment;
- Theft or embezzlement;
- A disclosure or misappropriation of confidential information;
- A danger to the environment or workplace health or safety;
- Harassment, discrimination or bullying;
- Violent or threatening;
- Indicative of a violation of local laws (including local taxation laws);
- Unethical or otherwise has the potential to damage Smart Parking's reputation;
- A violation of Smart Parking policy, such as Smart Parking's Code of Conduct; or
- Attempts to conceal any of the above.

Reportable Conduct also includes any conduct which comprises retaliation against any person who raises concerns of Reportable Conduct under this policy or against anyone who helps address a concern raised.

## How do I raise a concern about possible Reportable Conduct?

If you are an employee of Smart Parking and you become aware of any conduct which you consider or believe, on reasonable grounds, may be Reportable Conduct, then you are encouraged to initially raise it with a senior manager within your business division or function. In many cases, this should satisfactorily address your concern.

If you believe that you have been subject to harassment, discrimination or bullying, then you are encouraged to first raise the issue in accordance with your local HR grievance procedures.

Smart Parking also recognises that there may be issues of such sensitivity that you do not feel comfortable raising with your senior manager or through your local HR processes or you may feel that a concern you have raised has not been adequately addressed. If that is the case, then you can submit a formal report of Reportable Conduct in accordance with the processes below.

## How do I submit a report?

To submit a formal report of Reportable Conduct, you can:

- Report the matter through our external and independent whistleblowing service , Your Call, which the board of Smart Parking has approved for this purpose. This service has been established to facilitate anonymous and confidential reporting and is accessible 24 hours a day, 7 days a week across all regions in which Smart Parking operates. Reports can be made online or over the phone. All reports submitted through the service will be forwarded by to Smart Parking for assessment and, if they relate to Reportable Conduct, will be investigated under this policy. You can access the service via:

➤ Website <https://www.yourcall.com.au/report>

▪ 24/7

➤ Telephone 1300 790 228 AU, 0800 046 5662 UK or 0800 123 508 NZ

Between 9am and 12am, recognised business days, AEST

Online reports can be made via the website address listed above. You will be required to enter Smart Parking unique identifier code **SPZ**.

- Report the matter to your Whistleblower Officer by phone or email. The Whistleblower Officer is:

*Australia and New Zealand*

Richard Ludbrook

29 Walls Road

Penrose

Auckland 1061

[Richard.ludbrook@smartparking.com](mailto:Richard.ludbrook@smartparking.com)

+64 275 543661

UK  
Richard Ludbrook  
c/o Smart Parking (NZ)  
29 Walls Road  
Penrose  
Auckland 1061  
[Richard.ludbrook@smartparking.com](mailto:Richard.ludbrook@smartparking.com)  
+44 7500 70700 (or +64 275 543661)

### **Can I make a report anonymously?**

If you wish to make a report anonymously, you may do so by contacting our external and independent whistleblowing service, Your Call.

### **What happens after I make a report?**

If you raise a report under this policy, then it will be assessed to determine if it relates to Reportable Conduct and, if so, will be investigated as appropriate. The investigation process includes:

**Assigning an investigation team** -- Experts with the right knowledge and objectivity are assigned to investigate.

**Conducting an investigation** --The team determines the facts through interviews and/or review of documents as necessary. Unless there are confidentiality or other reasons not to do so, persons to whom the disclosure relates will be informed of the allegation at an appropriate time, and will be given a chance to respond to the allegations made against them.

**Corrective action** -- If necessary, the team recommends corrective actions to the appropriate managers for implementation.

**Feedback** -- The person raising the concern receives feedback on the outcome, to the extent he or she has made available a means to contact him/her.

If you are an external party and your report is assessed as relating to a concern or complaint about a product or service provided by Smart Parking rather than to Reportable Conduct, then the report will be referred to your local service concern department for further investigation and resolution.

### **Will my report be treated confidentially?**

If you raise a report under this policy then the information you provide will be shared only on a strict "need-to-know" basis as necessary for investigating the concern raised. In any case, all reasonable steps will be taken to protect your identity where your report is made on reasonable grounds. We will not disclose your identity without your consent, except as permitted or compelled by legal and regulatory requirements in your local jurisdiction.

All files and records created from an investigation will be retained under strict security.

### **Will I be protected if I submit a report?**

Smart Parking will not tolerate any retaliation against any person who raises (or attempts to raise) a report of Reportable Conduct on reasonable grounds, or a person who helps to address or investigate a concern raised. Retaliation occurs where a person causes or threatens detriment to another person, which may include (but is not limited to):

- disadvantage or discrimination in employment (e.g. demoting, dismissing or suspending a person);
- harassment or intimidation;
- harm or injury (physical or psychological harm);
- any damage to a person, including their property, reputation or financial position; or
- any of the above actions when carried out against any person associated with the whistleblower.

Any such retaliatory action is grounds for disciplinary action up to and including dismissal. In some cases, retaliatory action may attract civil or criminal liability.

Suitable arrangements for the ongoing protection of whistleblowers from detriment will be considered on a case-by-case basis

### **Reporting**

The Group CFO will report on whistleblower incidents quarterly to the Risk and Audit Committee. These reports will be made on a 'no names' basis, maintaining the confidentiality of matters raised under this policy.

In addition, serious and/or material Reportable Conduct will be considered by the Group CFO for immediate referral to the Chair of the Risk and Audit Committee.

### **Implementation of this policy**

This policy must be implemented in accordance with the local laws of the relevant jurisdiction in relation to which a disclosure is made. To the extent of any inconsistency between local jurisdictional requirements and the requirements of this policy, the local jurisdictional requirements will prevail.

### **Availability of this policy**

This policy is available to officers and employees of Smart Parking on the Whistleblower webpage of Smart Parking's website and on the intranet sites of the relevant businesses in the Smart Parking group globally.

### **Review of this policy**

The Group CFO and the Risk and Audit Committee will monitor and annually review the effectiveness of this policy.

### **Amendment of this policy**

This Policy can only be amended with the approval of the Risk and Audit Committee of Smart Parking Limited.

This version of the Policy was approved by the Risk and Audit Committee on 19 December 2019.



## **ADDENDUM FOR AUSTRALIAN WHISTLEBLOWERS**

Whistleblower Protection Laws in Australia prescribe that whistleblower policies must include certain information about the protections available to Australian whistleblowers, and other important matters such as those outlined in this addendum.

None of the below should be construed as limiting the rights or protections of whistleblowers in other jurisdictions in which Smart Parking operates.

### **Other disclosure avenues within Smart Parking**

If for any reason you believe that you are unable to report your concern through Your Call or to your Whistleblower Officer, then you may contact an officer, senior manager, auditor or actuary of Smart Parking or any of Smart Parking's related bodies corporate and make your disclosure to one of these individuals. A senior manager is an executive at Senior Leadership level or above.

If the concern relates to the tax affairs of Smart Parking, you may also contact an auditor, prescribed tax agent director, secretary or any other employee or officer who has functions or duties relating to the tax affairs of Smart Parking.

### **Disclosures to regulators**

Disclosures of Reportable Conduct may also be made to certain regulators in the Australian jurisdiction (such as ASIC, or the Commissioner of Taxation in relation to certain tax affairs), in accordance with local Australian laws and regulations, including by Smart Parking where required.

Whilst you are strongly encouraged to use internal reporting channels first before making disclosures to external bodies, nothing in this policy limits your right to use these external channels if you consider them to be more appropriate in the circumstances. This policy continues to provide protections to persons who choose to make disclosures in this way.

### **Emergency and public interest disclosures**

In certain circumstances and provided you have reasonable grounds to believe that the information concerns a substantial and imminent danger to health or safety of one or more persons or to the natural environment, you may give limited disclosure of the matter to a member of Parliament or a journalist. Such a step is a serious matter and, to ensure you are protected by law, you should take independent legal advice before taking any such step.

In certain circumstances, 90 days after you have made a report in accordance with this Policy to ASIC, or a Commonwealth authority prescribed for this purpose by law, and provided that you have reasonable grounds to believe that (a) no action is being, or has been, taken by the ASIC, or the Commonwealth authority or Smart Parking to address the matters you raised in your report; and (b) the making of a further disclosure would be in the public interest, you may give limited disclosure of the matter to a member of Parliament or a journalist. Such a step is a serious matter and, to ensure you are protected by law, you should take independent legal advice before taking any such step. You must give the original recipient written notice of your intention to make a public interest disclosure.

Disclosures will not be protected as or emergency disclosures or public interest disclosures if they relate to tax affairs.

**Disclosures to legal practitioners**

Finally, nothing in this policy limits your right to make a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to your rights at law.