

Whistleblowing and Speak-Up Policy

GreenSpark encourages people to raise genuine concerns about suspected wrongdoing, unsafe or unlawful conduct, fraud, bribery, sanctions breaches, serious environmental harm, exploitation or concealment of misconduct.

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Policy owner: GreenSpark Consulting — Management **Next review:** 1 July 2027

Policy statement

GreenSpark encourages people to raise genuine concerns about suspected wrongdoing, unsafe or unlawful conduct, fraud, bribery, sanctions breaches, serious environmental harm, exploitation or concealment of misconduct.

1. Scope and protection

Applies to staff, contractors, consultants and other people working with GreenSpark. Statutory whistleblowing protections depend on the facts and applicable law; this policy does not limit any legal right to make a protected disclosure.

Concerns may be raised honestly even if they are not ultimately substantiated. Retaliation, intimidation, threats or disadvantage for raising a concern in good faith or assisting an investigation are prohibited.

2. What to report

- Report suspected criminal conduct, bribery, fraud, sanctions violations, serious breaches of law or policy, unsafe practices, exploitation, serious environmental harm, deliberate concealment or retaliation.

Urgent threats to life, safety or the environment should be reported immediately through appropriate emergency channels.

3. How to raise a concern

Raise concerns with the designated director or compliance lead using the company's published reporting contact. If that person is implicated, use an independent director or external adviser.

Where possible, provide what happened, when, who was involved, relevant documents and any immediate risk. Reports may be made anonymously, although anonymity can limit investigation options.

- Do not access records unlawfully, conduct unauthorised surveillance or confront a suspected person where doing so could create risk.

4. Assessment and investigation

The report will be assessed promptly to determine urgency, conflicts, preservation of evidence and the appropriate investigator.

Investigations must be impartial. A person implicated in the concern must not control the investigation.

GreenSpark will keep information restricted to those who need it, subject to legal obligations and fair process. Feedback will be provided where possible without breaching confidentiality or legal requirements.

Corrective action will be taken where warranted, and external reporting will be considered where required or appropriate.

5. Malicious reports and confidentiality

Knowingly malicious or deliberately fabricated allegations may be addressed under applicable procedures. An unsubstantiated concern raised in good faith is not, by itself, misconduct.

GreenSpark cannot promise absolute confidentiality or guaranteed anonymity; information may need to be disclosed to investigate fairly or meet legal duties.

6. Records and review

- Maintain a restricted-access speak-up log, investigation records, decisions, actions and closure dates. Monitor for retaliation and record lessons learned.

Review this policy annually and after a material incident.

Related guidance

Before publication, ensure the designated reporting contact and any external reporting route are live, monitored and accurately described.

Approval and document control

This is the published version 1.0 of this policy, with approval and publication dates recorded as 1 July 2026. It forms part of the GreenSpark Consulting — Governance, Integrity & Responsible Business framework and should be read with other relevant policies and applicable law.

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