



web travel group

Web Travel Group Whistleblower Policy.

webtravelgroup.com

1 Purpose

- 1.1 Web Travel Group Limited and its related entities (**Web Travel Group**) is committed to conducting its business with honesty, integrity, and accountability, consistent with our five key organisational values of Respect, Integrity, Delivering Value, Agility and Hunger to Win. We recognise that all organisations face the risk of things going wrong or of unknowingly harbouring illegal or unethical conduct. To address this, we aim to foster a culture of openness where concerns can be raised safely and responsibly.
- 1.2 The purposes of this Whistleblower Policy (**Policy**) are to:
- (a) promote a culture of honesty, integrity, and accountability;
 - (b) encourage ethical behaviour and corporate compliance at all levels;
 - (c) support staff in reporting suspected misconduct, including illegal, unethical, fraudulent, or undesirable conduct;
 - (d) protect whistleblowers from victimization or detrimental treatment, such as intimidation, disadvantage, or reprisal;
 - (e) ensure that concerns are addressed promptly and appropriately; and
 - (f) contribute to continuous improvement in Web Travel Group's practices and culture.

2 Scope of Policy

- 2.1 This Policy applies across Web Travel Group in all jurisdictions and locations and is subject to the laws and regulations in the location in which each Web Travel Group entity operates.

3 Requirements for protected disclosure

- 3.1 A discloser will receive protections under this Policy if they are an “**Eligible Reporter**” and they have made an “**Eligible Disclosure**” to an “**Eligible Recipient**”. A discloser will also receive protections under applicable whistleblower laws if they meet the eligibility criteria under such laws.

3.2 Eligible Reporter

In this Policy, Eligible Reporter means:

- (a) all persons currently or previously employed by Web Travel Group on a permanent, fixed term or casual basis;
- (b) officers of Web Travel Group;
- (c) all persons who supply goods or services to, or work at the direction of or on behalf of Web Travel Group (for example current and former agents, contractors, subcontractors, consultants and service providers) and their respective employees; and
- (d) a relative, dependent or spouse (or that spouse's dependent) of any individuals listed in clauses 3.2(a) to (c).

3.3 Eligible Disclosure

Web Travel Group encourages Eligible Reporters to report actual or suspected wrongdoing or misconduct. Eligible Reporters are encouraged to make a disclosure under this Policy if they reasonably believe that a Web Travel Group director, officer, employee, contractor or other person who has business dealings with Web Travel Group, has engaged in conduct which is:

- (a) dishonest, fraudulent or corrupt;

- (b) illegal (for example, theft, drug sale or use, harassment or intimidation or other breaches of the law);
- (c) potentially damaging to Web Travel Group, a Web Travel Group employee or a third party (for example, unsafe work practices);
- (d) an abuse of authority;
- (e) damaging to Web Travel Group's reputation irrespective of financial loss;
- (f) unethical or in breach of Web Travel Group's policies; or
- (g) otherwise constituting an improper state of affairs or circumstances, including, in Australia, matters listed in clause 1.2 of Annexure A,

regardless of whether:

- (h) the conduct is in contravention of a particular law; or
- (i) the disclosure turns out to be incorrect,

(Eligible Disclosure).

3.4 Personal work-related grievances

Subject to clause 1.3 in Annexure A, Eligible Disclosures do not include disclosures of solely personal work-related grievances where the discloser does not suffer from or is not threatened with detriment for making a disclosure, such as:

- (a) an interpersonal conflict between the discloser and another employee;
- (b) a decision relating to the engagement, transfer or promotion of the discloser;
- (c) a decision relating to the terms and conditions of engagement of the discloser; or
- (d) a decision to suspend or terminate the engagement of the discloser, or otherwise discipline the discloser.

3.5 Eligible Recipient

In this Policy, Eligible Recipient means:

- (a) the Global Chief Operating Officer, the Chief People Officer or the General Counsel (except in Romania – see Annexure C), or where the Eligible Disclosure relates to any one of them, a subset of the Board comprising the respective Chairs of the Board, Audit Committee and Risk Committee of Web Travel Group;
- (b) in Australia, the individuals or entities listed in clauses 1.4 and 1.5 of Annexure A;
- (c) in the United Kingdom, the individuals or entities listed in clause 1.2 of Annexure B;
- (d) in the European Union and Romania, the individuals or entities listed in 1.3 and 1.4 in Annexure C; and
- (e) in some jurisdictions, prescribed external regulators and other parties (for example in the United States of America, see Annexure D).

4 Reporting

4.1 Eligible Disclosures can be made:

- (a) globally (except in Romania), to the Global Chief Operating Officer, the Chief People Officer or the General Counsel verbally or by post to Att: Whistleblowing Officer, Level 12, 440 Collins Street Melbourne, Victoria, Australia;

(b) in writing via <https://webtravelgroup.whispli.com/speakup>; and

(c) to the Eligible Recipients listed in clauses 3.5(b) to (e).

4.2 Where an Eligible Disclosure is made via <https://webtravelgroup.whispli.com/speakup>, it will be received by the Global Chief Operating Officer, the Chief People Officer and the General Counsel, or where the Eligible Disclosure relates to any one of them, the Eligible Reporter can elect for the Eligible Disclosure to instead be received by a subset of the Board comprising the respective Chairs of the Board, Audit Committee and Risk Committee of Web Travel Group.

4.3 Web Travel Group recommends that reports specify that they are made in accordance with this Policy.

5 Confidentiality

5.1 Eligible Disclosures can be made anonymously. Eligible Reporters can remain anonymous over the course of the investigation and after the investigation is finalised, however investigations may be dependent upon the level of information provided.

5.2 Web Travel Group will only share information where necessary. Even if an Eligible Reporter agrees to disclose their identity, Web Travel Group will make every effort to minimize the extent of that disclosure.

5.3 Web Travel Group will implement appropriate measures to protect an Eligible Reporter's identity, which may include redacting identifying details, securely storing documents, limiting access to confidential materials, reminding staff of their confidentiality obligations, and providing relevant training.

5.4 Web Travel Group will not share any information that could reasonably lead to the identification of an Eligible Reporter unless:

- (a) information that could reveal the Eligible Reporter's identity is removed or redacted, such as names, job title, or other identifying information;
- (b) the Eligible Reporter consents;
- (c) in Australia and the United Kingdom, information (not including your identity) which is likely to lead to the Eligible Reporter's identification is disclosed because it is reasonably necessary for the purpose of investigating the matter, and all reasonable steps are taken to reduce the risk that the Eligible Reporter will be identified; or
- (d) for the European Union, see clause 1.5 in Annexure C.

6 Protection

6.1 Web Travel Group does not tolerate any ill treatment, including victimisation, bullying, discrimination or dismissal, of an Eligible Reporter mentioned in, or related to, an Eligible Disclosure. It is illegal in many jurisdictions, such as in Australia, the United Kingdom, the European Union and in the United States of America, for an Eligible Reporter to be subjected to any detriment or retaliation due to making a whistleblower report, subject to the requirements of the applicable laws in those countries. Any such ill treatment may result in disciplinary action being taken, including termination of employment without notice or payment in lieu of notice.

6.2 An Eligible Reporter subjected to detrimental treatment (or a threat to cause any detriment) as a result of making an Eligible Disclosure should inform the Global Chief Operating Officer, the Chief People Officer or the General Counsel immediately, or where the Eligible Disclosure relates to any one of them, the Eligible Reporter should inform a subset of the Board comprising the respective Chairs of the Board, Audit Committee and Risk Committee of Web Travel Group. Web Travel Group will thoroughly investigate reports of any victimization or detrimental conduct related to the Eligible Disclosure.

6.3 Web Travel Group will take appropriate measures to support the wellbeing and protect an Eligible Reporter. This support may be in the form of:

- (a) strategies to help an Eligible Reporter minimise and manage stress, time or performance impacts, or other challenges resulting from the disclosure or its investigation;
- (b) Employee Assistance Program (EAP) as provided in the relevant jurisdiction;
- (c) alternative duties, change of location of work; and
- (d) paid time off work.

6.4 An Eligible Reporter may seek independent legal advice or contact regulatory bodies, (including, in Australia, those listed in clause 1.6 of Annexure A) if they believe they have suffered detriment.

6.5 Clause 1.7 of Annexure A contains further protections available to Eligible Reporters in Australia.

7 Investigation and Outcomes

7.1 Once an Eligible Reporter has raised a concern, an acknowledgement of receipt will be sent to the Eligible Reporter within seven days of receipt. An initial assessment will be carried out to determine the scope of any investigation and if the disclosure is an Eligible Disclosure.

7.2 Investigations of Eligible Disclosures will be conducted in a timely manner and will be fair and independent from any persons to whom the disclosure relates. In some cases, Web Travel Group may appoint an internal or external investigator, including staff with relevant experience or external specialists.

7.3 Eligible Reporters may be asked to attend meetings as required to provide further information.

7.4 Web Travel Group will keep Eligible Reporters, if they can be contacted, informed of the progress of the investigation, its likely timeframes and the outcome of the investigation. However, sometimes the need for confidentiality may prevent the disclosure of specific details of the investigation or any disciplinary action taken as a result of disclosures. Individuals must treat information they receive about the investigation as strictly confidential.

7.5 If Web Travel Group concludes that an Eligible Reporter has made false allegations maliciously, the Eligible Reporter may be subject to disciplinary action.

7.6 Feedback will be provided to the Eligible Reporter no more than 3 months after the Eligible Disclosure was made.

7.7 Records of the disclosure and any investigation and/or response will be stored securely.

7.8 The Board will receive regular summaries of reports made under this Policy.

8 Further information

8.1 This Policy is published on www.webtravelgroup.com.

8.2 For further information about matters covered in this Policy, including how to make a disclosure under this Policy, please contact the Global Chief Operating Officer, the Chief People Officer or the General Counsel.

8.3 Web Travel Group will provide training for employees and managers on this Policy.

8.4 This Policy does not form part of terms of employment or service.

8.5 This Policy will be reviewed annually and may be amended from time to time and with no notice by Web Travel Group.

Annexure A: Australia-specific requirements

- 1.1 This Annexure A applies in Australia only and is to be read in conjunction with the Policy. This Annexure A reflects and complies with the whistleblower provisions of the *Corporations Act 2001* (Cth) (**Corporations Act**) and the *Taxation Administration Act 1953* (Cth) (**Tax Act**) of Australia.
- 1.2 For the purposes of clause 3.3(g) of the Policy, additional matters include information about conduct that:
- (a) constitutes an offence against, or a contravention of the Corporations Act or the *Australian Securities and Investments Commission Act 2001* (Cth);
 - (b) constitutes an offence against any other Australian Commonwealth law that is punishable by imprisonment for a period of 12 months or more; or
 - (c) represents a danger to the public or the financial system.
- 1.3 For the purposes of clause 3.4 of the Policy, personal work-related grievances are Eligible Disclosures where:
- (a) the disclosure is an Eligible Disclosure mixed with a personal work-related grievance;
 - (b) Web Travel Group has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the Eligible Reporter's personal circumstances; or
 - (c) the Eligible Reporter seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.
- 1.4 For the purposes of clause 3.5(g) of the Policy, "Eligible Recipient" also means:
- (a) Australian Securities and Investments Commission (**ASIC**);
 - (b) Australian Prudential Regulation Authority (**APRA**);
 - (c) if the concern relates to Web Travel Group's tax affairs, the Commissioner of Taxation;
 - (d) a prescribed Commonwealth authority;
 - (e) an officer (such as a director) or 'senior manager' (within the meaning of the Corporations Act)¹ of Web Travel Group;
 - (f) an internal or external auditor of Web Travel Group;
 - (g) an actuary of Web Travel Group;
 - (h) a legal practitioner, in order to obtain legal advice or representation about the operation of the whistleblower provisions in the Corporations Act and/or the Tax Act; or
 - (i) only where the disclosure is about Web Travel Groups' tax affairs:
 - i. the Commissioner of Taxation; and
 - ii. a director, secretary or 'senior manager' (within the meaning of the Corporations Act) of Web Travel Group, or any other employee or officer of Web Travel Group who has function or duties that relate to

¹ A 'senior manager' means a person (other than a director or secretary of the corporation) who makes, or participates in making, decisions that affect the whole, or a substantial part, of the business of the corporation; or who has the capacity to affect significantly the corporation's financial standing.

tax affairs of Web Travel Group; or

- iii. a registered tax agent or BAS agent (within the meaning of the *Tax Agent Services Act 2009* (Cth)) engaged by Web Travel Group.

1.5 Public interest and emergency disclosures

For the purposes of clause 3.5(b) of the Policy, “Eligible Recipient” also means:

- (a) a journalist or Commonwealth, state or territory parliamentarian where:
 - i. the Eligible Reporter has previously made an Eligible Disclosure to ASIC, APRA or a prescribed body;
 - ii. the Eligible Reporter has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health and safety of one or more persons or to the natural environment;
 - iii. the Eligible Reporter notified (in writing) the body to which it made the disclosure that:
 - A. includes sufficient information to identify the Eligible Disclosure; and
 - B. states that the Eligible Reporter intends to make a public interest disclosure; and
 - iv. the extent of the information disclosed in the emergency disclosure is no greater than necessary to inform the journalist or Commonwealth, state or territory parliamentarian of the substantial and imminent danger; and
- (b) a journalist or Commonwealth, state or territory parliamentarian where:
 - i. the Eligible Reporter has previously made an Eligible Disclosure to ASIC, APRA or a prescribed body;
 - ii. 90 days has passed since the Eligible Disclosure was made;
 - iii. the Eligible Reporter does not have reasonable grounds to believe action is being, or has been, taken in relation to the Eligible Disclosure;
 - iv. the Eligible Reporter has reasonable grounds to believe that making a further disclosure is in the public interest;
 - v. the Eligible Reporter notified (in writing) the body to which it made the disclosure that:
 - A. includes sufficient information to identify the Eligible Disclosure; and
 - B. states that the Eligible Reporter intends to make a public interest disclosure; and
 - vi. the extent of the information disclosed in the public interest disclosure is no greater than necessary to inform the journalist or Commonwealth, state or territory parliamentarian of the misconduct or the relevant information.

It is important that Eligible Reporters understand the above criteria in clause 1.5 of Annexure A. Eligible Reporters are recommended to seek independent legal advice before making a public interest or emergency disclosure.

1.6 For the purposes of clause 6.4 of the Policy, regulatory bodies include ASIC, APRA and Australian Tax Office.

1.7 For the purposes of clause 6.5 of the Policy, applicable legal protections available for all Eligible Reporters, regardless of the identity of the Eligible Recipient, include:

- (a) it is illegal to disclose the identity of an Eligible Reporter or information that is likely to lead to the

identification of the Eligible Reporter, except when:

- i. disclosure is made to ASIC, APRA, a prescribed person or body, or a member of the Australian Federal Police, or if the disclosure relates to a tax matter, the Commissioner of Taxation;
 - ii. disclosure is made to a legal practitioner (for the purposes of obtaining legal advice or legal representation about the whistleblower provisions in the Corporations Act);
 - iii. the Eligible Reporter consents; or
 - iv. information (not including your identity) which is likely to lead to your identification is disclosed because it is reasonably necessary for the purpose of investigating the matter, and all reasonable steps are taken to reduce the risk that you will be identified;
- (b) it is illegal to engage in, or threaten to engage in, detrimental conduct because an Eligible Reporter has raised, may have raised, propose to raise or could raise an Eligible Disclosure. Detrimental conduct includes but is not limited to:
- i. dismissal of an employee;
 - ii. injury of an employee in his or her employment;
 - iii. alteration of an employee's position or duties to his or her disadvantage; and
 - iv. discrimination between an employee and other employees of the same employer;
- (c) an Eligible Reporter (or any other employee or person) can seek compensation and other remedies through the courts if:
- i. they suffer loss, damage or injury because of an Eligible Disclosure; and
 - ii. Web Travel Group failed to take reasonable precautions and to exercise due diligence to prevent the detrimental conduct; and
- (d) an Eligible Reporter is protected from:
- i. civil liability (for example any legal action against the Eligible Reporter for breach of an employment contract, duty of confidentiality or another contractual obligation);
 - ii. criminal liability (for example attempted prosecution of the Eligible Reporter for unlawfully releasing information, or other use of the disclosure against the Eligible Reporter in a prosecution (other than for making a false disclosure)); and
 - iii. administrative liability (e.g. disciplinary action for making the Eligible Disclosure).

The protections in clause 1.7(d) of this Annexure A do not grant immunity for any misconduct an Eligible Reporter has engaged in that is revealed in their Eligible Disclosure.

Annexure B: United Kingdom-specific requirements

- 1.1 This Annexure B applies in the United Kingdom only and is to be read in conjunction with the Policy. This Annexure B reflects and complies with the whistleblower provisions of the *Public Interest Disclosure Act 1998* of the United Kingdom.
- 1.2 For the purposes of clause 3.5(c) of the Policy, “Eligible Recipients” also include but is not limited to, and subject to other legislative conditions:
 - (a) legal advisors where the disclosure is made in the course of obtaining legal advice;
 - (b) other individuals and entities (such as the media) where a disclosure is made in good faith, and is exceptionally serious in nature, or where the whistleblower believes that they will be subject to detriment if they make a disclosure to their employer; and
 - (c) where the whistleblower believes the disclosure is substantially true, prescribed people and bodies, such as:
 - i. the Director of the Serious Fraud Office in relation to serious or complex fraud, including bribery and corruption, in England, Wales or Northern Ireland and civil recovery of the proceeds of unlawful conduct;
 - ii. the Secretary of State for Business and Trade in relation to fraud and other misconduct in relation to companies; and
 - iii. other prescribed people and bodies listed at: <https://www.gov.uk/government/publications/blowing-the-whistle-list-of-prescribed-people-and-bodies--2/whistleblowing-list-of-prescribed-people-and-bodies>.

Annexure C: European Union-specific requirements

- 1.1 This Annexure C applies in the European Union (and in some circumstances, Romania) only and is to be read in conjunction with the Policy. This Annexure C reflects and complies with the whistleblower provisions of the Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, and Law No. 361/2022 of Romania.
- 1.2 Web Travel Group recommends that, where the disclosure can be effectively addressed and where there is no risk of retaliation, internal reporting channels are used before reporting via external channels.
- 1.3 In Romania, subject to legislative conditions, an “Eligible Recipient” means WebBeds’ Labour Relations Manager based in Romania. Whistleblowers can report verbally, via email or via post to: Att: Labour Relations Manager, Tîrgu Mureş Municipality, TÂRGULUI Street, Nr. 1, Judet Mureş, Romania.
- 1.4 For the purposes of clause 3.5(d) of the Policy, “Eligible Recipients” also include but is not limited to, and subject to other legislative conditions:
 - (a) individuals and entities other than Web Travel Group (such as the media), where the reporter first made a disclosure and appropriate action was not taken, and there are reasonable grounds to believe that there is imminent or manifest danger to the public interest;
 - (b) in Romania, certain external authorities, such as the National Integrity Agency; and
 - (c) in Spain, certain external authorities, such as the Independent Authority for the Protection of Whistleblowers.
- 1.5 For the purposes of clause 5.4(d) of the Policy, Web Travel Group will not share any information that could reasonably lead to the identification of an Eligible Reporter, unless where there is a necessary and proportionate obligation imposed by the European Union or national law in the context of investigations by national authorities or judicial proceedings, including with a view to safeguarding the rights of defence of the person concerned.

Annexure D: The United States of America-specific requirements

- 1.1 This Annexure D applies in the United States of America only and is to be read in conjunction with the Policy.
- 1.2 For the purposes of clause 3.5(e) of the Policy, where internal reporting channels are ineffective, “Eligible Recipients” also include but is not limited to, and subject to other legislative conditions which may include obtaining independent legal advice:
 - (a) U.S. Securities and Exchange Commission for accounting irregularities;
 - (b) Occupational Safety and Health Administration for workplace safety issues and retaliation;
 - (c) U.S. Department of Labor for labour law violations including wage violations and discrimination; and
 - (d) Internal Revenue Service for tax fraud.

