

WHISTLEBLOWER POLICY

POLICY STATEMENT

Insentra is committed to conducting its business affairs in accordance with our core values of Honesty, Integrity, and Trust. We value the trust of our stakeholders, including crew, partners, clients, vendors, suppliers and the public. As part of our commitment to ethical conduct and corporate governance, we have established this Whistleblower Policy to provide a mechanism for individuals to report concerns about possible violations of laws, regulations, company policies, and/or ethical standards without fear of retribution.

Matthew Synnott

CFO

On behalf of Insentra

27 March 2024

REVIEW DATE: 31 May 2025

PURPOSE

The purpose of this Whistleblower Policy is to encourage and enable our crew (permanent employees and contractors) vendors, partners and their clients, and other stakeholders to report any suspected violations of laws, regulations, company policies and/or ethical standards. This policy aims to support Insentra's culture of Accountability and Service Excellence.

SCOPE

Insentra's Whistleblower Policy applies to all crew (employees and contractors) partners and their clients, vendors, suppliers and all other stakeholders interacting with Insentra.

REPORTING MECHANISM, INVESTIGATION AND RESPONSE

Our whistleblower procedure allows all parties to report unethical practices, including, but not limited to,

- Abuse of authority

- Breach of any company policy
- Bribery / corruption
- Discrimination and/ or harassment
- Manipulation of company data / records, including financial data
- Theft or fraud, including financial or confidential information
- Safety concerns
- Actions which could be unlawful or illegal
- Wastage / misappropriation of funds

This can be done by sending an email to:

- Whisterblower@insentragroup.com

A report made must include the nature of the incident (what happened) details of the parties engaged (who) time frame of suspected violation (when) and any evidence. If there is any evidence which is unable to be attached to the email, please disclose this in your email.

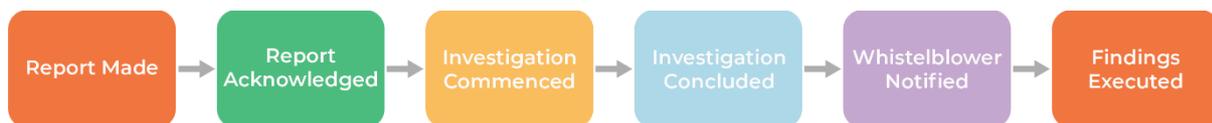
The report can be submitted from any email address, such as a burner email address should a reporter wish to remain anonymous (any provider, such as “Gmail”, “protonmail” etc is accepted). While Insentra will not seek out the sender’s information, note some companies will gather your personal data as you use the service.

We do ask the reporter to check their mailbox in the event we need further detail and to receive updates.

Once a report is made, our Ethics Team will swing into action. Every report will be assessed as quickly as possible and within 5 working days the reporter will receive an email acknowledgement of the report.

We will conduct a fair and impartial investigation, with the aim to keep the details of the report, and the reporter, confidential with information only provided to relevant parties. We will keep the reporter informed in the process as appropriate and upon completion of the investigation.

There may be some circumstances where we need to disclose to external bodies such as law enforcement.



PROTECTIONS & CONFIDENTIALITY

At Insentra we believe in ‘no fear of retribution’. We prohibit any and all retaliation against a reporter for making a report; these prohibited actions include disciplinary actions, termination and refusal of opportunities such as promotion. However, these protections do not apply to any wrongdoing uncovered in the report/investigation. We will endeavour to keep the identity of the reporter confidential as an extra measure of protection. This includes:

- a. Confidential channels for reporting incidents;
- b. assurance that reports will be thoroughly investigated; and
- c. protection against any form of retaliation for reporting concerns.

These protections are in place in a valid report, where in the reporter is not acting in bad faith, is not acting for personal gain and does believe the information provided is truthful.

All parties involved in an investigation are bound by confidentiality.

NON COMPLIANCE

Non-compliance from the Ethics Team (or any connected parties involved in any investigation) with this policy, especially in maintaining protections and confidentiality, may result in disciplinary action up to and including termination.

Insentra's commitment to our core values of Honesty, Integrity and Trust means we are embracing the whistle-blower framework and process. If you have any questions around this policy, please direct them to:

Matthew Synnott, CFO: matthew.synnott@insentragroup.com

KEY PERFORMANCE INDICATORS (KPI)

As our company continues to grow and we mature our Ethics Framework, more KPIs will be tracked and included in this document.

KPI Table:

Number of Whistleblowing reports made in the last 24 months	0
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