

Seven Group Holdings Limited - Issue Escalation Guideline

Seven Group Holdings Limited (“SGH”) is committed to ethical business practices and compliance with applicable laws and regulation. This guideline has been designed to support that commitment.

This guideline is not intended to replace other policies within the SGH Group but rather is to be used if you are concerned about possible illegal, unethical or improper conduct that cannot otherwise be appropriately dealt by these policies.

This guideline applies to all employees and contractors as well as suppliers and those providing services under a contract with the SGH Group.

If the disclosed matter is reasonably suspected to be a breach of the Corporations Act 2001 or the Australian Securities and Investment Commission Act 2001 it will be dealt with in accordance with these Acts, including the provision of all protection afforded under these Acts.

Matters covered by these Acts may include but are not limited to:

- Improper use of position or information to gain advantage or cause detriment to SGH.
- Failure to exercise powers and discharge duties in good faith and in the best interests of SGH.
- Falsification, concealment, destruction of any of SGH’s financial records.
- Giving false or misleading information relating to the affairs of SGH.

This guideline encourages you to raise genuine concerns which are based on reasonable grounds. Accordingly, in making a disclosure, you must:

- Disclose the information in good faith.
- Believe it to be substantially true.
- Not act maliciously or make false allegations.
- Not seek any personal gain.

Employees within the SGH Group are encouraged to initially raise matters with their immediate supervisor or manager for resolution outside of the terms of this guideline. If an employee is not satisfied with the outcome achieved through the discussion with their immediate supervisor or manager, or where an employee would prefer that the matter be dealt with under this guideline from the outset, employees within the SGH Group may use the contact details below.

The McGrathNicol RightCall service has been appointed to receive disclosures under this guideline. This service offers the option of total anonymity to callers. The dedicated and confidential contact details for McGrathNicol are:

Phone: 1800 177 212 (from within Australia, between Monday to Friday 8am to 8pm EST)

Online Form: www.mcgrathnicol.com/rightcall

Email: rightcall@mcgrathnicol.com

Mail: McGrathNicol RightCall, GPO Box 9986, Melbourne 3001 (in an envelope marked ‘confidential’).

The identity of the discloser and information received under this guideline will generally be held in confidence, provided that such information may be disclosed to persons not connected with the investigation if required by law or if the person who makes the disclosure agrees to its disclosure. At the appropriate time, a discloser may be required to come forward as a witness in order for an investigation of the disclosure to continue.

Disclosures managed under this guideline will initially be reviewed to determine whether the disclosure should be managed under an existing SGH policy or whether independent investigation is appropriate, and in such circumstances, all investigation outcomes will be reported to the Audit & Risk Committee (protecting relevant confidentiality where applicable).

Generally the person who makes the disclosure will be kept informed of the outcome of the investigation, subject to considerations of the privacy of those against whom allegations are made and normal confidentiality requirements.

SGH expects all parties involved to act honestly and in good faith in disclosing information under this guideline or taking part in an investigation. SGH will view a failure to do so as a very serious matter.

A person who makes a disclosure in good faith which is then managed under this guideline will not be victimised, harassed or disadvantaged as a result of making a disclosure or cooperating in an a disclosure investigation.

In extraordinary cases when it is not appropriate to report issues to the above McGrathNicol RightCall service, issues may be referred to:

Ms Annabelle Chaplain – Chair of the SGH Audit & Risk Committee
Email: SGHauditco@yahoo.com.au