

## WHISTLEBLOWER POLICY

### 1. Purpose

A whistleblower policy is a critical tool for providing a pathway and protecting individuals who report activities believed to be illegal, dishonest, unethical or against DUG's policies and *Code of Conduct*.

DUG believes an effective whistleblower policy:

- o encourages Disclosers to raise any concerns and report instances of Reportable Conduct where there are reasonable grounds to support such action, without fear of intimidation, disadvantage or reprisal;
- o is critical to reinforce its strong commitment and compliance with its legal and ethical obligations;
- o allows everyone to feel that DUG is properly addressing their concerns; and
- o protects an individual reporting suspected Reportable Conduct.

### 2. Scope

The following people can make a disclosure that qualifies for protection under this Policy:

- (a) all employees and officers (current and former);
- (b) contractors or suppliers of goods or services to DUG, including their employees (current and former); and
- (c) relatives (such as a parent, child or sibling), dependants or spouses (including de facto partner) of an individual referred to in this section 2.

### 3. Reportable Conduct

#### 3.1 Definition of Reportable Conduct

Subject to section 3.2, Reportable Conduct is any actual or suspected conduct on the part of DUG, its related bodies corporate, employees or officers of DUG or its related bodies corporate, which:

- (a) constitutes a criminal offence under applicable laws and regulations or under the rules or other requirements of any relevant stock exchange;
- (b) constitutes a failure to comply with applicable laws and regulations, the rules or other requirements of any relevant stock exchange, certain legal obligations or obligations following adopted rules, codes and standards;
- (c) is unethical, improper or otherwise a breach of DUG's *Code of Conduct* or any of DUG's other policies and procedures;
- (d) amounts to dishonest, fraudulent or corrupt activity, including bribery, extortion, money laundering, acts of corruption or any other

activity in breach of DUG's *Anti-Bribery and Corruption Policy*;

- (e) endangers the health or safety of individuals or is potentially harmful or damaging to DUG and/or its employees and contractors, including unsafe work practices, environmental damage, adverse conduct towards community members and/or stakeholders or abuse of property and resources;
- (f) amounts to an abuse of authority;
- (g) may cause material financial loss to DUG;
- (h) involves victimisation in any circumstances;
- (i) amounts to a miscarriage of justice;
- (j) amounts to any other misconduct or improper state of affairs or circumstances in relation to DUG.

#### 3.2 What is not Reportable Conduct

To be afforded protection under this Policy the conduct disclosed must amount to Reportable Conduct.

Personal work-related grievances are not Reportable Conduct and should not be reported under this Policy but through human resources (see DUG's *Grievance Resolution Policy*).

Personal work-related grievances are grievances which relate to a person's current or former employment and only have implications for them personally. Examples include:

- (a) interpersonal conflicts between the Discloser and other employees;
- (b) decisions regarding engaging, transferring or promoting a Discloser; and
- (c) decisions to discipline a Discloser or suspend or terminate the engagement of a Discloser.

A disclosure about a personal work-related grievance may still qualify for protection and should be raised under this Policy if:

- (a) it includes information about Reportable Conduct;
- (b) the disclosure has significant implications for DUG or suggests misconduct beyond a Discloser's personal circumstances;
- (c) the disclosure suggests the entity has breached the employment or other laws punishable by imprisonment for a period of 12 months or more; or
- (d) the Discloser suffers from or is threatened with detriment for making a disclosure.



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### 3.3 Protected Disclosure and confidentiality

Any report made through the channels outlined in this Policy (including to the Protected Disclosure Officer) by a Discloser who has reasonable grounds to suspect that the information disclosed indicates Reportable Conduct is a Protected Disclosure.

A Discloser does not need to be sure that the information disclosed in a disclosure is true, however they must have reasonable grounds to suspect that the information disclosed indicates Reportable Conduct. A Discloser can still qualify for protection even if it turns out to be incorrect.

A Discloser will not be penalised if their disclosure turns out to be incorrect, however, a Discloser must not make a report that they know to be false. Where a person makes a false report, this will be considered a serious matter and may result in disciplinary action.

If a Discloser would like further information before making a report, they should contact one DUG's Protected Disclosure Officers (see section 4.2)

Even if the report is not made anonymously, the identity of the Discloser and the subject of the Protected Disclosure will be subject to the strictest confidentiality. The Protected Disclosure Officer will not disclose the name of the Discloser without first obtaining the Discloser's consent save that DUG may disclose information that could identify a Disclosure for the purposes of obtaining legal advice in relation to the operation of whistleblower laws. It is also an offence under Australian law (and most laws in which DUG operates) for a person who has directly or indirectly obtained information about the identity of a person who has made a Protected Disclosure, to disclose the identity of that person or information that is likely to lead to the identification of that person, without authorisation or in accordance with applicable laws.

## 4. How to make a report

### 4.1 Supervisors and managers

For most issues, staff may be comfortable discussing any concerns they have informally with their immediate supervisor, manager, or another senior manager within their department and DUG encourages staff to continue to feel empowered to raise issues in this way. DUG is committed to the creation of a supportive workplace environment and seeks to create a culture where concerns can be discussed openly and transparently.

However, where a staff member has concerns about Reportable Conduct and is not comfortable raising these concerns informally in the ordinary course, or would prefer to make a formal report under this Policy in relation to their concerns, they are encouraged to report their concerns under this Policy.

Please note that in order for a Discloser to receive the protections outlined in this Policy, including those that apply under law, they will need to make a report through the formal channels outlined in this Policy.

### 4.2 Protected Disclosure Officers

**Reporting any Reportable Conduct is essential, in order to do so you should follow these steps:**

If you reasonably believe that an employee or another person has engaged in Reportable Conduct on behalf of or relation to, DUG, immediately report your concern to the Protected Disclosure Officer:

Julian Sherriff  
Level 2, 80 Victoria Street  
London SW1E 5JL, United Kingdom  
(direct) +44 20 7290 5380  
(mobile) +795 783 4715  
email: [julians@dug.com](mailto:julians@dug.com)

Josephine Leong  
76 Kings Park Rd, West Perth WA 6005, Australia  
(direct) +61 8 9287 4117  
(mobile) +61 456 962 525  
email: [josephinel@dug.com](mailto:josephinel@dug.com)

Jackie Barry  
76 Kings Park Rd, West Perth WA 6005, Australia  
(direct) +61 8 9287 4148  
(mobile) +61 417 755 746  
email: [jackieb@dug.com](mailto:jackieb@dug.com)

Monica Hoppe  
16200 Park Row Drive, Suite 100, Houston TX 77084,  
United States of America  
(direct) +1 346 201 4202  
(mobile) +1 832 696 2622  
email: [monicah@dug.com](mailto:monicah@dug.com)

**You can report suspected Reportable Conduct anonymously:** All reports of suspected Reportable Conduct, whether or not they were submitted anonymously, will be kept in strict confidence to the extent possible at law and consistent with DUG's need to conduct an adequate investigation.

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You can report the conduct to certain third parties: You may report Reportable Conduct to legal practitioners, ASIC, police, certain journalists and members of Commonwealth and state parliaments and other regulatory bodies but Disclosers are **encouraged to contact a Protected Disclosure Officer or independent legal practitioner prior to making a “public interest” or “emergency disclosure” in order to properly understand the criteria that qualifies those types of disclosures for protection.**

### 5. Protection against retaliation

**You are protected against retaliation or discrimination:** You should feel free to report any suspected Reportable Conduct, and know that if you do so, you will be protected against any retributive actions. DUG will not tolerate retaliation or discrimination of any kind by or on behalf of DUG and its employees against any individual making a good faith report, or assisting in the investigation of, any suspected Reportable Conduct. All persons must abstain from any activity that is or could be perceived to be victimisation or harassment of persons who make disclosures under this Policy.

The Group will take disciplinary action, which may include dismissal, against any person who causes detriment or threatens to cause detriment to a person because they believe or suspect that the person has made, proposes to make or could make a disclosure under this Policy. A person who makes a disclosure in accordance with applicable laws is protected from civil, criminal and administrative liability in relation to their disclosure. However, these protections do not grant immunity for any misconduct the Discloser has engaged in that is revealed in their disclosure.

### 6. Investigation of Reportable Conduct

#### 6.1 Responsibility

Following receipt of a report, a determination will be made as to whether an investigation should be undertaken, having regard to whether the report concerns Reportable Conduct and whether an investigation is necessary or appropriate in the circumstances. It may not be possible to investigate a report if DUG is not able to contact a Discloser to obtain sufficient information.

It is a breach of this Policy and of DUG's *Code of Conduct* for:

- (a) a **Protected Disclosure Officer** not to refer a report of **Reportable Conduct** to the

**Whistleblower Investigation Officer**, subject to applicable confidentiality requirements;

- (b) an employee to refuse to co-operate with the investigation of a report of **Reportable Conduct**;
- (c) a **Protected Disclosure Officer**, or another person made aware of a report of **Reportable Conduct**, not keeping a report of **Reportable Conduct** or the content thereof confidential;
- (d) a **Protected Disclosure Officer** or any other person made aware of a report of **Reportable Conduct**, who fails, refuses or neglects to protect the identity of a Discloser.

#### 6.2 Investigation process

Disclosures of Reportable Conduct will be assessed by the Protected Disclosure Officer as to whether further investigation is appropriate. The matters will then be referred to a designated Whistleblower Investigation Officer for investigation. The Discloser will be promptly informed of the Whistleblower Investigation Officer's appointment.

All investigations will be conducted in a respectful, thorough, fair and objective manner. The investigator will be impartial to the Discloser, those persons identified in the report, and the relevant team or department. The Discloser will be contacted by the Whistleblower Investigation Officer, as soon as practicable to discuss the Discloser's welfare and to discuss a communication process and expected timeframes (except where the disclosure has been made on an anonymous basis).

The objective of an investigation will be to determine whether there is enough evidence to substantiate the matters reported. As part of this, the relevant investigator is responsible for inquiring into the reported allegations of Reportable Conduct (which may include gathering evidence and conducting interviews of relevant people) and determining whether the allegations are substantiated, partly substantiated, not able to be substantiated, or unsubstantiated.

A Discloser can choose to remain anonymous during and after an investigation process, however anonymity may affect DUG's ability to thoroughly investigate a report. In practice, a person investigating a report may be able to do so more thoroughly where clear consent is provided to disclose the Discloser's identity and the subject matter of their report, during an investigation.

A Discloser and any other employee(s) involved in an investigation, may access DUG's Employee Assistance

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Program (**EAP**), where available, if they require additional support. Where an EAP is not available, DUG's Head of HR can be contacted for confidential referral.

The Company may keep the Discloser informed of the findings of any investigation of their report, however it may not always be appropriate to provide details of the outcome of an investigation, having regard to considerations of privacy, confidentiality and the legal rights of others (including those against whom allegations are made).

Any report prepared in relation to an investigation remains confidential to DUG and may be provided to the relevant decision-maker, subject to applicable confidentiality requirements. It will not be provided to a Discloser or a person to whom a report relates.

Where the alleged reportable conduct concerns a senior member of management or indicates a serious or pervasive violation which puts DUG at risk (whether from a reputable or financial perspective), the Protected Disclosure Officer will consult with the Chairman of the Audit and Risk Committee before a decision is made on the most appropriate action.

Based on the outcome of the investigation, appropriate action will be taken which may include, where deemed necessary, a disciplinary process. If an investigation finds that criminal activity is likely to have occurred, the matter may also be reported to the police and/or other regulatory authorities.

### 7. Retention of complaints and documents

**It is illegal and against DUG's policy to destroy any records** that may be subject to or related to an investigation by DUG or any federal, state or regulatory body. DUG will retain all documents and records regarding any reports of suspected Reportable Conduct under strict security protocols, and, subject to applicable laws and regulations or ASX requirements any unauthorised disclosure of the records to any person without the Disclosers consent or as otherwise permitted by law will be a breach of this Policy.

### 8. Feedback

Where appropriate and subject to applicable laws and confidentiality requirements DUG will, as soon as reasonably possible, provide regular feedback to the Discloser on the progress and/or outcome of the investigation if they are able to be contacted (including through anonymous channels). The Company will also provide appropriate updates to

persons allegedly involved in alleged Reportable Conduct. The frequency and timeframe of these updates will vary based upon the nature of the report.

The company secretary will (during a closed session) at least bi-annually report to the Audit and Risk Committee on any reports of Reportable Conduct and provide details on the status and outcomes of any investigations in this regard. This may include a summary of the number, nature and outcome of matters that have been raised under this Policy. The board may also be provided with additional information about any material incidents raised. Information provided to the board will be de-identified as required.

### 9. Compliance with this Policy

**You must follow the procedures outlined in this Policy** and co-operate with any investigation initiated pursuant to this Policy, which will give DUG the opportunity to investigate and remedy any Reportable Conduct.

This Policy does not prevent, limit, or delay DUG from taking disciplinary action against any individual, up to and including termination of employment with or without notice, in circumstances where DUG deems disciplinary action appropriate.

### Definitions

For the purposes of this Policy:

**ASIC** means the Australian Securities and Investments Commission.

**Company** means DUG.

**Corporations Act** means Corporations Act 2001 (Cth).

**Corporations Legislation** has the meaning given to that term in section 9 of the Corporations Act, and includes the Corporations Act and Australian Securities and Investments Commission Act 2001 (Cth).

**Discloser** means any person who makes a report in accordance with this Policy regarding actual or suspected Reportable Conduct.

**Eligible Recipient** means any of the persons listed in section 4.

**Protected Disclosure Officer** means any of the personnel referred to in section 4.2 of this Policy.

**Retaliation, Victimisation or Disadvantage** means any form of occupational or other detrimental treatment, including threats, interference, reprisal, intimidation, harassment, discrimination, disciplinary action, bias, exclusion, dismissal, demotion, civil claims,



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threatened actions or being otherwise adversely affected in respect of employment, profession or office, including employment opportunities and work security.

**Reportable Conduct** is as explained in section 3.

**Whistleblower Investigation Officer** shall be DUG's head of commercial, or if reasonably determined by the Discloser Protection Officer as not independent to the Discloser, external legal counsel.

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### ANNEXURE A. ADDITIONAL AUSTRALIAN REQUIREMENTS

#### How will I be protected if I raise a concern?

As set out in this Policy, the Company is committed to protecting Disclosers who raise a concern about a Protected Matter.

In addition, the Corporations Act and the Taxation Administration Act 1953 (Cth) (**Tax Administration Act**) give protection to eligible Disclosers who make reports about disclosable matters under those Acts, when the conditions set out below are satisfied.

The purpose of this Annexure is to set out further information regarding the protections which apply under Australian law.

#### What conduct amounts to a breach of the Corporations Act or the Tax Administration Act?

A “disclosable matter” under the Corporations Act will arise where an eligible Discloser makes a report in circumstances where they have reasonable grounds to suspect that the information concerns misconduct or an improper state of affairs in relation to the Company's Australian operations, or the operations of its Australian incorporated entities, including, but not limited to, conduct that:

- constitutes an offence against a range of corporate and financial sector legislation specified under the Corporations Act;
- constitutes an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
- represents a danger to the public or the financial system; or
- is otherwise prescribed by regulation.

In addition, a disclosure may also be protected as a “qualifying disclosure” under the Taxation Administration Act where a report relates to a breach of Australian tax law or tax-related misconduct.

A report about a “disclosable matter” or a “qualifying disclosure” by an eligible Discloser will be protected under the Corporations Act and the Taxation Administration Act if it is made to an Eligible Recipient or one of the Protected Disclosure Officer. These protections are also available in relation to disclosures made to another person specified under those Acts as set out further below.

If a person makes a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation, their disclosure will also be protected

even if it does not relate to a “disclosable matter” or a “qualifying disclosure”.

Conduct which does not amount to a “disclosable matter” under the Corporations Act or a “qualifying disclosure” under the Taxation Administration Act will not be protected under those Acts.

#### Who can make a report?

The Discloser must be a current or former officer or employee of the Company or related bodies corporate, a contractor or supplier to the Company, an employee of a contractor or supplier, an associate of the Company, or a relative, spouse or dependant of one of these people (or a dependant of their spouse) in order to qualify for the protections under the Corporations Act and/or the Taxation Administration Act.

#### What special protections are available to Disclosers?

The key protections under this Policy and applicable Australian laws are as follows:

**Confidentiality:** Under the Corporations Act (and the Tax Administration Act, where relevant), where a report is made about a “disclosable matter” or a “qualifying disclosure” by an eligible Discloser to an Eligible Recipient, one of the Protected Disclosure Officers, or another person specified under those Acts (as set out below), that eligible Discloser's identity (and information which is likely to identify them) can only be disclosed without their consent, if the disclosure is to:

- ASIC or APRA;
- the AFP;
- the Australian Taxation Commission in respect of tax-related misconduct; or
- a legal practitioner for the purpose of obtaining legal advice or legal representation,

or if it is reasonably necessary to disclose information for the purposes of an investigation, provided their identity is not disclosed and all reasonable steps are taken by the Company to reduce the risk that they will be identified.

It is illegal for a person to identify an eligible Discloser or disclose information in a report about a “disclosable matter” or “qualifying disclosure” made by them that is likely to lead to their identification, other than as set out above. Reports can also be made anonymously and still be protected under the Corporations Act.

**Non-victimisation:** Under the Corporations Act or the Tax Administration Act (where a report relates to tax-





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related misconduct), a person cannot engage in conduct (or threaten to engage in conduct) that causes detriment to an eligible Discloser (or another person) if:

- that person believes or suspects that a Discloser (or another person) made, may have made, proposes to make, or could make a disclosure that qualifies for protection, and
- the belief or suspicion is the reason (or part of the reason) for the conduct.

Where these protections apply, an eligible Discloser is also protected from liability for making the report (either by way of civil, criminal or administrative legal proceedings, or contractual or other remedies being sought against them). Further, information they disclose in a report made to a regulator or Commonwealth authority cannot be used in legal proceedings against them (except for proceedings in relation to giving false information). However, they will not be granted immunity from the consequences of any misconduct they have engaged in that is revealed by their report (including, but not limited to, any disciplinary action).

### Who can disclosures be made to under Corporations Act and the Tax Administration Act?

Protections are available under the Corporations Act (and/or the Tax Administration Act, where relevant) where an eligible Discloser makes a disclosure that is a "disclosable matter" or a "qualifying disclosure" under the Corporations Act (or the Tax Administration Act, where relevant) to an Eligible Recipient, one of the Protected Disclosure Officers, or another "eligible recipient" under law, which includes:

- an officer or senior manager of the Company;
- an auditor, or a member of the audit team conducting an audit of the Company;
- an actuary of the Company;
- ASIC, APRA or, in the case of tax-related misconduct, the Australian Taxation Commissioner, or a registered tax agent or BAS agent who provides tax agent or BAS services to the Company; or
- a legal practitioner, for the purpose of obtaining legal advice or legal representation in relation to a report.

In limited circumstances, certain "public interest" or "emergency" disclosures made to journalists or a parliamentarian are also protected by law. It is important that a Discloser understands the criteria for making a "public interest" or "emergency disclosure"

before doing so. For example, they must have previously made a disclosure to ASIC, APRA or another prescribed body before they can make a "public interest" or "emergency" disclosure and, in the case of a "public interest" disclosure, at least 90 days must have passed since the previous disclosure. Please contact the Protected Disclosure Officer for information in relation to this.

A report must be raised with one of the above people in order to qualify for protection under the Corporations Act (or the Tax Administration Act, where relevant). A Discloser is encouraged to raise a disclosure with an Eligible Recipient, one of the Protected Disclosure Officers in the first instance, so that the Company can be in a position to identify and address any wrongdoing as early as possible.

### What should a Discloser do if a protection is breached?

Where a Discloser believes a protection under law has been breached, they should raise this with the Protected Disclosure Officer.

If a person suffers detriment because another person believes or suspects that they or another person has, proposes to make, could make or may make a report that qualifies for protection under the Corporations Act, that person can also seek compensation and other remedies through the courts if they suffer loss, damage or injury because of the disclosure, including if the Company fail to take reasonable precautions and exercise due diligence to prevent the detrimental conduct. A Discloser should seek legal advice if they are considering seeking such remedies.

Is anything not protected?

The protections under law (including the Corporations Act) generally do not apply to personal work-related grievances. These are usually reports that relate to a person's employment and solely concerns them personally, which may include a conflict between a person and another employee, or a decision relating to their employment or engagement, such as disciplinary action.

However, the protections under law can still apply in some circumstances, such as where a person's report:

- relates to a "disclosable matter" (see above), including a breach of employment or other laws punishable by more than 12 months' imprisonment;
- has significant implications for the Company;
- relates to any detriment caused or threatened to a person for raising a concern; or



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- relates to misconduct beyond the person's personal circumstances.

Where in doubt, a report should be made to the Protected Disclosure Officer. They will make sure the report is dealt with under the right policy.