Whistleblower Policy

Purpose

This policy establishes AnteoTech Ltd (the Company)'s framework for encouraging and protecting the reporting of suspected wrongdoing, and for identifying misconduct that might otherwise go undetected. AnteoTech is committed to a culture of integrity and accountability in which eligible whistleblowers can speak up safely, securely and without fear of retaliation. This policy is required under s 1317AI of the Corporations Act 2001 (Cth) (the Act) and has been prepared in accordance with Part 9.4AAA of the Act, ASIC Regulatory Guide 270 (RG 270), ASIC Report 758 (March 2023) and Report 827 (December 2025), and Recommendation 3.3 of the ASX Corporate Governance Principles and Recommendations (4th edition).

Scope

This policy applies to all eligible whistleblowers as defined below, and to all AnteoTech directors, officers and personnel who receive, handle, investigate or oversee a disclosure. It extends to AnteoTech Ltd and its related bodies corporate, and is publicly available on AnteoTech's website. It does not form part of any contract of employment or industrial instrument and may be varied by the Board from time to time.

Policy Statement

This policy sets out AnteoTech's position on whistleblower disclosures and the protection of eligible whistleblowers. AnteoTech shall:

- Provide accessible and confidential channels for eligible whistleblowers to make protected disclosures.
- Protect eligible whistleblowers from victimisation, retaliation or any detrimental conduct arising from a protected disclosure.
- Maintain the confidentiality of a whistleblower's identity, except where disclosure is permitted or required by law.
- Investigate protected disclosures fairly, promptly and objectively, with oversight by the Board and Audit & Risk Committee.
- Comply with its obligations under Part 9.4AAA of the Act, RG 270, and the whistleblower provisions of the Taxation Administration Act 1953 (Cth).

Eligible Whistleblowers

A person qualifies for protection under the Act (s 1317AAA) if they are, or have been, any of the following in relation to AnteoTech or a related body corporate:

- an employee (including permanent, part-time, casual, fixed-term, temporary, intern or secondee);
- an officer or director;
- a contractor, consultant, supplier or service provider (or an employee of one);
- an associate of the Company; or
- a relative, dependant or spouse (current or former) of any of the above.

Note: A disclosure can be made anonymously and still be protected. You do not need to identify yourself to qualify for protection.

Disclosable Matters

A disclosure qualifies for protection if the whistleblower has reasonable grounds to suspect the information concerns misconduct, or an improper state of affairs or circumstances, in relation to AnteoTech or a related body corporate. This includes conduct that:

- is misconduct or an improper state of affairs (which need not be a breach of a particular law);
- contravenes the Corporations Act, ASIC Act, Banking Act, Financial Sector (Collection of Data) Act, Insurance Act, Life Insurance Act, National Consumer Credit Protection Act, Superannuation Industry (Supervision) Act, or an instrument made under any of them;
- is an offence against any other law of the Commonwealth punishable by imprisonment for 12 months or more;
- represents a danger to the public or the financial system; or
- concerns misconduct in relation to the Company's tax affairs under the Taxation Administration Act 1953 (Cth).

Examples include illegal conduct, fraud, bribery or corruption, money laundering, financial irregularities, and threatening or causing detriment to a whistleblower.

Note: A whistleblower is protected even if a disclosure later proves incorrect, provided it was made on reasonable grounds. Deliberately false disclosures are not protected and may result in disciplinary action.

Note: Personal work-related grievances (s 1317AADA) — such as interpersonal conflicts, or decisions about a person's engagement, transfer, promotion or discipline — do not qualify for protection unless they involve a broader disclosable matter, relate to detriment for making a disclosure, or the whistleblower seeks legal advice about the protections. These should be raised through AnteoTech's usual HR channels.

How to Make a Disclosure

Eligible Recipients

Disclosures that qualify for protection may be made to any of the following (s 1317AAC):

- The Whistleblower Protection Officer (WPO) — the Company Secretary — who is the primary internal contact. Contact: investors@anteotech.com
- Any director or senior manager of AnteoTech, including the CEO, CFO, Chair of the Board or Chair of the Audit & Risk Committee.
- AnteoTech's external auditor.

External and Regulator Disclosures

A whistleblower may also make a protected disclosure directly, without first reporting internally, to:

- ASIC — www.asic.gov.au/whistleblowing or 1300 300 630;
- APRA, or another prescribed Commonwealth authority;
- the Australian Taxation Office, for tax-related matters — www.ato.gov.au; or
- a legal practitioner, to obtain legal advice about the whistleblower provisions of the Act.

Public Interest and Emergency Disclosures

In limited circumstances a whistleblower may make a disclosure to a journalist or a member of an Australian parliament and retain protection (s 1317AAD):

- Public interest disclosure — at least 90 days have passed since a disclosure was made to ASIC, APRA or a prescribed authority, the whistleblower has reasonable grounds to believe no action is being taken and that further disclosure is in the public interest, and written notice of the intended disclosure has first been given to the original recipient.
- Emergency disclosure — the whistleblower has reasonable grounds to believe the information concerns a substantial and imminent danger to health, safety or the natural environment, a prior disclosure was made to a regulator, written notice has been given, and the disclosure extends no further than necessary to inform of the danger.

Note: These requirements are technical. Independent legal advice is strongly recommended before making a public interest or emergency disclosure.

Note: A whistleblower may use a pseudonym and remain anonymous throughout. Maintaining a means of two-way contact (for example, an anonymised email) allows the Company to seek further information and provide updates.

Legal Protections for Whistleblowers

The Act provides the following protections to a whistleblower who makes a qualifying disclosure.

Identity Protection (Confidentiality)

It is an offence to identify a whistleblower, or to disclose information likely to lead to their identification, outside the exceptions permitted by the Act (s 1317AAE). AnteoTech shall:

- not disclose the whistleblower's identity except with their written consent, to ASIC, APRA or the Australian Federal Police, to a legal practitioner, or as otherwise permitted by law;
- store all records securely and restrict access to those directly involved in handling or investigating the matter; and
- take reasonable steps to reduce the risk of identification, including anonymising and redacting information where practicable.

Protection from Detriment

It is unlawful to cause, or to threaten to cause, detriment to a whistleblower (or another person) because of a belief or suspicion that a disclosure has been, may have been, or may be made (ss 1317AC and 1317ADA). Detriment includes dismissal, injury in employment, alteration of duties, discrimination, harassment, intimidation, reputational, business or financial harm, and psychological harm. Reasonable management action and steps genuinely taken to protect a whistleblower are not detriment.

Compensation and Remedies

A whistleblower (or another person) who suffers loss, damage or injury as a result of detrimental conduct may seek compensation and other remedies through the courts (ss 1317AD and 1317AE), including where AnteoTech failed to take reasonable precautions and exercise due diligence to prevent the conduct. Whistleblowers are encouraged to seek independent legal advice.

Protection from Liability

A whistleblower is not subject to any civil, criminal or administrative liability for making a qualifying disclosure, and no contractual or other right or remedy may be enforced against them on the basis of the disclosure (s 1317AB). These protections do not grant immunity in respect of any misconduct the whistleblower has personally engaged in that is revealed by the disclosure.

Support, Investigation and Fair Treatment

Support for Whistleblowers

AnteoTech will assess the risk of detriment to a whistleblower and implement appropriate support measures, which may include access to the Employee Assistance Program, modified working arrangements or relocation, and referral to professional support services.

Investigation Process

AnteoTech will investigate all qualifying disclosures fairly, objectively and confidentially. The process shall:

- acknowledge receipt to the whistleblower (where they can be contacted) within 5 business days;
- assess whether the disclosure is protected and determine the nature, scope and conduct of any investigation, including whether an independent investigator is appointed;
- exclude any person who is the subject of a disclosure from managing or investigating it;
- provide the whistleblower with updates at reasonable intervals, where practicable and consistent with confidentiality obligations; and
- report findings to the Audit & Risk Committee and, where material, to the Board.

Note: The Company may be unable to investigate fully where a disclosure is made anonymously and no means of contact is provided.

Fair Treatment of Individuals Mentioned

A person who is the subject of, or mentioned in, a disclosure will be treated fairly. They will be presumed innocent until an investigation is complete, informed of the substance of any allegations and given a reasonable opportunity to respond before findings are made (subject to legal requirements and confidentiality), and may be encouraged to access professional support.

Availability, Training and Oversight

AnteoTech is committed to:

- making this policy available on its website and intranet, in the employee handbook, and to new personnel on commencement;
- providing training to directors, officers, employees and eligible recipients on this policy and their respective rights and obligations;
- reporting to the Board and Audit & Risk Committee at least annually on the number, nature and handling of disclosures, in de-identified form; and
- reviewing this policy at least annually, or earlier following a material change in applicable law, ASIC guidance or the ASX Recommendations.

The Board and Audit & Risk Committee have ultimate oversight responsibility for AnteoTech's whistleblower program, consistent with RG 270, ASIC Reports 758 and 827, and ASX Recommendation 3.3.

Consequences of Non-Compliance

Compliance with this policy is mandatory. A breach — including causing or threatening detriment to a whistleblower, or disclosing a whistleblower's identity or identifying information without authorisation — is a serious matter that may result in disciplinary action up to and including termination of employment or engagement. Such conduct may also be a criminal offence and a contravention of the civil penalty provisions of Part 9.4AAA of the Act, exposing individuals and the Company to significant penalties and, for the whistleblower, a right to compensation.

Note: Maximum civil penalties under the Act are indexed to the Commonwealth penalty unit and change periodically.

Related Policies

This policy should be read together with AnteoTech's:

- Code of Conduct;
- Anti-Bribery and Corruption Policy;
- Conflicts of Interest Policy; and
- Risk Management Policy.

Approval

Merrill Gray
Chief Executive Officer (CEO)
27th August 2026