

Whistleblower Policy





1. Introduction

Freelancer Limited ('Freelancer', 'we' or 'our') is a public company listed on the Australian Securities Exchange ('ASX') and is the owner, through a number of subsidiaries, and operator of the Freelancer online marketplace for outsourcing, freelancing and crowdsourcing services, found at www.freelancer.com, and escrow.com. We are committed to promoting and encouraging organisational culture that is embedded with compliance and ethical behaviour.

2. Objective and Purpose of this Policy

The objective of this Policy is to allow current employees and other parties associated with Freelancer or a related body corporate of Freelancer (including contractors, suppliers and service providers):

- To report any alleged or actual wrongdoing, unethical behaviour, or illegal and corrupt practices;
- To provide employees an understanding of how reportable matters will be investigated;
- To inform employees of their protectionism rights against certain whistleblower activities.

3. Definitions

For the purposes of this Policy:

"ASX" means Australian Securities Exchange.

"Employees" means any director, secretary, officer, employee, contractor, supplier or service provider of the Company.

"Freelancer" or "Company" means Freelancer Limited or a related body corporate of Freelancer.

"Reportable matter" means suspicion on reasonable grounds that there is an occurrence of alleged or actual wrongdoing, including unethical behaviour and corrupt practices.

"Whistleblower" means an employee who informs the Company and/or a regulatory authority on suspicion of unlawful activity within the organisation.

4. Reportable Matter

Reportable matter applies to any time period which the matter occurred, is occurring, or is likely to occur. This includes, but is not limited to the following:

- Dishonesty
- Illegal activity, corruption or bribery
- Breach of internal Company policies or external legislation
- Endangerment of health and safety in the workplace
- Harassment in any form, including bullying and discrimination
- Any financial or non-financial activity that could or will cause material or immaterial losses to Freelancer

5. Reporting Procedure

5.1 Internal reporting

Employees may choose to discuss the matter with the Company Secretary, the Director, Compliance or other senior member of the Compliance Department, either verbally or in writing. If reporting internally, the employee is encouraged to provide sufficient information and records regarding the matter for a proper investigation to take place. During this time, the employee may also take the opportunity to understand their rights under the Policy.

5.2 External reporting

Freelancer is currently considering whether to implement an external reporting procedure; hence all reportable matters procedures are handled internally.

6. Investigations

Freelancer will investigate a reportable matter as soon as practicable and in an objective manner. Investigations will occur when a reportable matter has been reported in accordance with section 5 of this Policy.

7. Notifications

All matters will be reviewed jointly by the Company Secretary and the Director, Compliance. Reportable matters may be reported to the Audit and Risk Committee ("Committee"). The Committee must have access to all information and investigative reports as part of their consideration into the reportable matter to address the reportable matter in the most appropriate manner.



8. Whistleblower Protection

Freelancer is committed to ensuring the confidential handling of any reportable matters under this Policy, and to ensure employees who report a matter are also protected from retribution.

An employee reporting a reportable matter may have their identity shared with the appropriate personnel at Freelancer involved in the investigations of any reportable matters, including the Freelancer Board. Any personal identifying information, files and records will be handled confidentially with written consent from the employee.

Should any employee receive any form of retribution following the reporting of a reportable matter under this Policy, they must inform their direct reporting manager, Company Secretary or Senior Management immediately.

Protection does not apply to any person who deliberately falsifies a reportable matter or breaches this Policy. Falsifying a reportable matter may lead to a disciplinary action as determined by the Freelancer Board outlined in section 9 of this Policy.

9. Breach of Policy

Employees of Freelancer or a related body corporate of Freelancer who violate this policy may be subject to disciplinary action up to and including dismissal.

10. Further Information

If you require any further information or assistance or are uncertain about the application of the law or this Whistleblower Policy in any situation, please contact the Company Secretary.

11. Changes to Policy

This Policy is effective from 1 January 2020 and will be subject to regular reviews to ensure it remains effective and must be approved by the Freelancer Board.