Global Whistleblower Protection Policy

1. Purpose & Principles

Calix Group ("Calix") is committed to integrity, transparency, and accountability across all global operations.

We want everyone connected with Calix to feel safe and supported to raise concerns if they see or suspect a wrongdoing.

Our commitments are simple:

- Concerns will be taken seriously and handled fairly.
- Reports may be made confidentially and anonymously.
- No one will suffer retaliation for raising a concern in good faith, even if the concern is not substantiated.

2. Scope – Who is Covered

This Policy is designed to meet whistleblower protection requirements in all jurisdictions where Calix entities, including subsidiaries and affiliates operate, including in:

- Australia
- European Union
- New Zealand
- United Kingdom
- United States

This Policy applies broadly, so that anyone connected to our business feels safe to speak up. You may raise a concern if you are a:

- Current or former employee, director or officers
- Contractor, supplier, business partner or consultant
- Job applicant, intern, trainee, volunteer or prospective contractor
- Relative or dependent of these individuals above.

The protections you receive under whistleblower laws will be determined by the Calix entity that employs you, regardless of your physical location when you make a report.

Where local law provides stronger protections than this Policy, the local law will also apply (see Appendix A for detail of applicable local laws).

Country-Specific Scope

In some jurisdictions, including within the European Union, whistleblowing laws restrict the categories of issues that qualify as a protected disclosure under local law. This Policy applies globally, and you are encouraged to raise any concern; however, in those jurisdictions only certain matters may attract statutory whistleblower protections.

Concerns that fall outside the scope of local whistleblowing laws can still be raised through Calix channels such as Your Voice in HiBob, People & Culture leads, or Executive Team members, and will be handled in accordance with Calix's grievance, compliance or People & Culture processes as appropriate.

3. What can be Reported

You are encouraged to speak up about anything that may be illegal, unsafe, unethical or inconsistent with Calix values. This includes, but is not limited to:

- Fraud, corruption, bribery, theft, or misuse of company assets
- Serious breaches of governance, ethics, or law
- Conflicts of interest, bias, or nepotism
- Unsafe work practices, risks to health, safety, or the environment
- Financial, tax, accounting, or auditing misconduct
- Harassment, discrimination, bullying, or victimization
- Breaches of data protection, privacy, antitrust/competition law, or human rights
- Modern slavery or forced labour risks in our operations or supply chains
- Any other conduct that could cause damage to Calix, its people, stakeholders, or reputation

Personal work-related grievances

This Policy does not generally cover disclosures that are purely personal work-related grievances (such as interpersonal conflicts, performance management, promotion or transfer decisions, or termination of employment).

These matters should be raised through normal internal channels. However, if a personal grievance also raises broader concerns (for example, systemic harassment, health and safety risks, or a breach of law), it may still be treated as a whistleblowing disclosure.

4. Who can Raise a Concern

Anyone covered by this policy (employees, contractors, suppliers, applicants, dependents, and others) can raise concerns.

5. How to Report a Concern

You can raise a concern through the following channels:

Internal options:

- **Your Voice via HiBob**. Our global, secure and anonymous reporting tool uniquely allows anonymous two-way dialogue between reporter and investigators. Your Voice can be accessed here.
- **The Whistleblower Protection Officer** (Group General Manager, People & Culture)
- **Members of the Calix Group Executive Team** (this includes any subsidiary CEO or GM)
- **Subsidiary People & Culture leads** are authorised officers for employees and can also receive disclosures directly.
- The **Chair of the Audit & Risk Management Committee**

If a usual contact is implicated, concerns should be raised via Your Voice in HiBob or an alternative authorised officer.If a usual reporting contact is implicated, concerns should be raised via Your Voice in HiBob or an alternative authorised officer.

External options:

- Regulators, including ASIC (Australia,), SEC or OSHA (United States), FCA (United Kingdom) or Competent authorities in the European Union
- An independent lawyer, for confidential advice

Format of Reports:

- Disclosures may be made in writing (including email or HiBob), orally (via phone or voice message), or in person (including virtual face-to-face via Teams).
- When making a report, you are encouraged to provide as much information as possible, such as who was involved, what happened, when and where it occurred, how you became aware, any witnesses, and any supporting documents.
- Where required by law, Calix will ensure in-person meetings can be arranged within a reasonable timeframe.

6. Protections for Whistleblowers

Confidentiality:

- Your identity will only be shared with your consent and where legally required.
- Reports will be managed in line with privacy and data protection laws, including GDPR in the EU and UK.
- Access to reports is strictly limited to those with a need-to-know, and identifying details will be de-identified where possible.

No Retaliation

- Retaliation of any kind is strictly prohibited.
- This includes dismissal, demotion, harassment, intimidation, blacklisting, reputational harm, threats to visa or work status, or financial disadvantage.

Legal Protections

- In Australia, New Zealand, the EU, the UK, and the US, whistleblowers are legally protected against retaliation and may be entitled to compensation or remedies.
- Where required by law, Calix will acknowledge receipt and provide feedback on reports within the statutory timeframe (for example, under the EU Whistleblowing Directive or New Zealand's Protected Disclosures Act). See Appendix A for jurisdictional details.

Liability Protections

- Whistleblowers are protected from civil, criminal, or administrative liability for making a qualifying disclosure in accordance with applicable law.
- This does not prevent action being taken for any personal misconduct that is revealed in the disclosure.

7. Investigation Process

- All reports will be assessed promptly and fairly.
- Investigations will be conducted confidentially and with respect for all parties.
- Where practicable, investigations will be conducted by an independent investigator, meaning someone not directly involved in the issue or subject of concern.
- Where appropriate, anonymous dialogue through HiBob will be used to request further information and provide updates.
- Where possible, whistleblowers will be informed about the progress and outcome of the investigation, subject to confidentiality and privacy considerations.
- Employees mentioned in disclosures will be treated fairly and given the opportunity to respond.

8. Support & Fair Treatment

- Whistleblowers will be supported, including access to Calix's Employee Assistance Program (EAP) and independent advice.
- Calix will take reasonable steps to protect whistleblowers against the risk of retaliation. This may include appointing a support person, carrying out risk assessments, or other safeguards appropriate to the circumstances.
- Employees mentioned in disclosures will be treated with procedural fairness.
- Special care will be taken with vulnerable workers, job applicants, or those dependent on visa or residency status.

9. Education & Awareness

- Calix will provide employee education globally so that all employees understand their rights and obligations under this Policy.
- Employees will be reminded of this Policy and how to raise concerns through periodic education and awareness activities.
- Resources will be designed to be clear, practical, and accessible to ensure understanding across Calix's diverse workforce.

10. Oversight, Review and Accessibility

- This Policy will be published on Calix's intranet and website.
- The Audit & Risk Management Committee will receive periodic anonymised reports on whistleblowing activity to monitor effectiveness.
- This Policy will be reviewed at least every two years, or earlier if laws or business needs change.
- This Policy does not form part of any contract of employment or engagement and may be updated from time to time.

Version	Date Approved	Approved By	Next Review	Policy Owner	Amendments
1.0	1 October 2020	Calix Board		Company Secretary	Initial policy issued in compliance with Corporations Act 2001 (Cth) amendments
2.0	1 October 2025	Calix Board	1 October 2027	Group GM, P&C	Updated to global policy covering AU, NZ, EU, UK, US. Introduced HiBob *Your Voice* as an anonymous channel. Expanded scope. Broadened reportable matters. Strengthened protections Audit & Risk Management Committee oversight added.

Appendix A: Key Whistleblower Protection Laws

This Policy is designed to meet whistleblower protection requirements in all jurisdictions where Calix operates. Where local laws provide stronger or additional protections, those laws will also apply.

Key laws include:

Australia

- Corporations Act 2001 (Cth), Part 9.4AAA
- ASIC Regulatory Guide 270 (Whistleblower Policies)
- Taxation Administration Act 1953
- Disclosures can be made to eligible recipients within Calix, to regulators such as ASIC or APRA, or to an independent legal practitioner for the purpose of obtaining legal advice or representation.

New Zealand

- Protected Disclosures (Protection of Whistleblowers) Act 2022
- Covers "serious wrongdoing" and allows escalation externally where appropriate.
- Obligation not to retaliate; Ombudsman oversight role.
- Receivers should acknowledge within 20 working days and keep the discloser updated.

European Union

- Directive (EU) 2019/1937 (Whistleblowing Directive), as transposed into national law
- Requires internal/external reporting channels, acknowledgement within 7 days and feedback within 3 months, unless extended in line with national law.
- Member States designate their own "competent authorities" (e.g., Défenseur des droits in France; ANAC in Italy).

United Kingdom

- Public Interest Disclosure Act 1998 (PIDA)
- Employment Rights Act 1996 (as amended)
- FCA and PRA Whistleblowing Rules (for regulated sectors)
- Protects disclosures in the public interest and prohibits unfair dismissal/detriment.

United States

- Sarbanes-Oxley Act (SOX)
- Dodd-Frank Wall Street Reform and Consumer Protection Act
- OSHA Whistleblower Protection Programs
- SEC/IRS programs may provide financial incentives and protect confidentiality.