

Policy Regarding Reporting of Accounting, Auditing, and Other Matters

Amended and Approved as of November 22, 2023

Introduction

Rimini Street, Inc. (the “**Company**”) is committed to maintaining high standards of financial integrity, and the Audit Committee of the Board of Directors of the Company (the “**Audit Committee**”) takes very seriously all complaints and concerns regarding accounting, internal accounting controls, auditing and other legal matters. The Company’s financial information guides the decisions of the Board of Directors and management and is relied upon by the Company’s stockholders, employees and business partners. The Company’s policies and practices have been developed to maintain the highest business, legal and ethical standards.

For these reasons, the Audit Committee has adopted and maintains oversight of this Policy Regarding Reporting of Accounting, Auditing and Other Matters (this “**Policy**”) which establishes procedures to allow employees and other persons to anonymously and confidentially report complaints or concerns regarding: (i) questionable accounting, internal accounting controls or auditing matters, (ii) the reporting of fraudulent financial information, or (iii) violations of securities laws or other laws relating to the Company or its subsidiaries or affiliates as described in more detail in Section A (Matters that Must be Reported), below (collectively, “**Accounting, Auditing and Other Matters**”). The Policy is administered by the Ethics & Compliance Department (“**Ethics & Compliance**”) under the purview of a designated compliance officer (the “**Designated Compliance Officer**”) appointed by resolution of the Audit Committee.

A. Matters that Must be Reported

Employees must report, and others are encouraged to report, Accounting, Auditing and Other Matters as soon as possible after discovery of actual or suspected:

- intentional error, fraud or gross negligence in the preparation, review or audit of any of the Company’s financial statements;
- intentional error, fraud or gross negligence in the recording of the Company’s financial records;
- intentional noncompliance with the Company’s internal and reporting controls;
- significant deficiencies in the Company’s internal and reporting controls;
- violations of U.S. Securities and Exchange Commission (“**SEC**”) rules and regulations that are related to accounting, internal accounting controls and auditing matters;
- fraud against investors, securities fraud, mail or wire fraud, bank fraud or fraudulent statements to management, outside auditors, the SEC or members of the investing public;
- violations of the Company’s Insider Trading Policy, the U.S. federal securities laws or the Company’s Global Anti-Corruption Policy, including the FCPA (or similar laws);
- conduct involving criminal or potentially criminal conduct;
- misconduct involving senior management; or
- matters relating to the independence of the Company’s auditors.

B. Receipt of Complaints

If you suspect or become aware of any Accounting, Auditing and Other Matters that you believe may be illegal, unethical or inappropriate, or otherwise identified above in this Policy, you must report the matter to Ethics & Compliance. You may report using the email address Ethics@riministreet.com or by using the Compliance Helpline described below. Any manager or Human Resources representative who receives a report of a potential violation identified in this Policy must immediately inform Ethics & Compliance.

You may also raise concerns or make reports of suspected violations identified in this Policy by contacting the Rimini Street Compliance Helpline:

- By phone using a special toll-free telephone number based on the country from which you are calling. In the United States, call **844-754-3342**. For a list of international country phone numbers, see our Compliance Helpline section at www.riministreet.com/ethics-and-compliance/.
- By web available at <https://riministreet.i-sight.com/portal>

The Rimini Street Compliance Helpline is a 24-hour, toll-free hotline managed by an independent third party. To assist the Company in investigating your report, you are encouraged to communicate fully and provide all of the information you may have about the matter you are reporting. The information will be kept confidential, except as needed to conduct a full and fair investigation in compliance with applicable laws and regulations. You may remain anonymous if you so choose, except where restricted by local law.

You may also raise the matter directly with the Audit Committee at:

Jack Acosta, Chair, Audit Committee

audit@riministreet.com

The methods of submitting complaints shall be published on the Company's external and internal websites in such manner as the Ethics & Compliance, the Designated Compliance Officer and the Chair of the Audit Committee, in consultation with the full Audit Committee, deem appropriate.

It is the Company's policy to encourage its employees and other persons to report Accounting, Auditing and Other Matters as soon as possible after discovery. Reports should be factual instead of speculative or conclusory, and should contain as much specific information as possible to allow the persons investigating the report to adequately assess the nature, extent and urgency of the investigation.

The Company will not tolerate retaliation of any kind against anyone who makes a report or complaint in good faith with a reasonable basis for believing that an Accounting, Auditing or Other Matter, or other illegal, unethical or inappropriate conduct, has occurred. Reprisal, threats, retribution or retaliation in any way against any person who has in good faith made a complaint or reported a concern, or against any person who assists in any

investigation or process with respect to such a complaint or concern, is prohibited. Employees who believe that they have been subjected to any actual or threatened retaliation or harassment for having submitted a complaint in accordance with this Policy, or participating in an investigation relating to such a complaint, should immediately report the concern to Ethics & Compliance. Any complaint that such retaliation or harassment has occurred will be promptly and thoroughly investigated. If such a complaint is substantiated, appropriate disciplinary action, up to and including termination of employment, will be taken against those who committed the retaliation.

C. Treatment of Complaints

1. All accounting and auditing complaints received shall be entered on an accounting and auditing matters log, which shall include, among other things: (i) information regarding the date the complaint was received, (ii) a description of the complaint, (iii) the submitter (if provided), and (iv) the status and disposition of an investigation of the complaint. Receipt of the complaint will be acknowledged to the sender, within a reasonable period following receipt, if appropriate information for response is supplied.

2. Non-accounting or non-auditing complaints shall be logged separately and will be forwarded to the appropriate person or department for investigation (e.g., Ethics & Compliance, Human Resources), unless the Designated Compliance Officer, in consultation with the Chair of the Audit Committee when necessary or appropriate, deems other treatment is necessary (e.g., such complaint involves a Finance Department employee or an executive officer).

3. With respect to complaints not initially directed to the Audit Committee (if any), the Designated Compliance Officer will report promptly to the Audit Committee: (i) Accounting, Auditing and Other Matters, (ii) matters related to the Company's executive officers and (iii) such other matters as the Designated Compliance Officer deems significant. The Designated Compliance Officer, or his/her designee, will either summarize submissions for the Audit Committee, keeping the originals available for inspection by the Audit Committee or will forward the original materials as addressed. The Audit Committee shall direct and oversee an investigation of such complaints, as well as any complaints initially directed to the Audit Committee, as it determines to be appropriate. The Audit Committee may also delegate the oversight and investigation of such complaints to the appropriate members of the Company's management.

4. All other complaints regarding accounting or auditing matters shall be reviewed under the direction and oversight of the Designated Compliance Officer and the Chair of the Audit Committee, who will involve such other parties (e.g., members of the Finance Department or outside advisors) as deemed appropriate. The Designated Compliance Officer shall provide the Audit Committee with a quarterly report of all accounting or auditing complaints received and an update of pending investigations. The Audit Committee may request special treatment for any complaint and may assume the direction and oversight of an investigation of any such complaint.

5. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review and full, fair investigation. Access to reports and records of complaints may be granted to regulatory agencies and other parties at the discretion of the Audit Committee. Documents that are

covered by the attorney-client communication and/or work-product privileges should not be disclosed unless the Company's CEO or the CEO's designee has consented in writing to a waiver of privilege.

6. In all cases, prompt and appropriate corrective action of Accounting, Auditing and Other Matters shall be taken as determined in consultation with the Audit Committee. An employee may be subject to disciplinary action, up to and including termination of his or her employment subject to applicable local laws, if the employee fails to cooperate in an investigation or deliberately provides false or misleading information during an investigation. The specific action that will be taken in response to a report will depend on the nature and gravity of the conduct or circumstances reported and the quality of the information provided. Where questionable accounting, internal accounting controls or auditing matters or the reporting of fraudulent financial information is verified, corrective action will be taken and, if appropriate, the persons responsible will be disciplined.

D. Retention of Complaints

The Designated Compliance Officer shall retain written complaints, the accounting and auditing matters log and related documentation as required under applicable law.

E. Reporting to Government Agencies

The Company expects employees to report alleged wrongdoings to Ethics & Compliance in accordance with this Policy as soon as possible. Nothing in this Policy, however, limits or prohibits you from engaging for a lawful purpose in any **"Protected Activity."** "Protected Activity" means filing a charge, complaint, or report, or otherwise communicating with or participating in any investigation or proceeding that may be conducted by state, federal, local, or other governmental agency, including the SEC, the Occupational Safety and Health Administration, the Equal Employment Opportunity Commission, and the National Labor Relations Board (**"Government Agencies"**). A report to Government Agencies may be made instead of, or in addition to, a report directly to Ethics & Compliance or management of the Company. In connection with such Protected Activity, you are permitted to disclose documents or other information as permitted by law, and without giving notice to, or receiving authorization from, the Company. In making any such disclosures or communications, you must take all reasonable precautions to prevent any unauthorized use or disclosure of any information that may constitute Company confidential information to any parties other than the relevant Government Agencies. "Protected Activity" does not include the disclosure of any Company attorney-client privileged communications or attorney work product; any such disclosure, without the Company's written consent, violates Company policy. Any language in other employment agreements regarding an employee's right to engage in Protected Activity that conflicts with, or is contrary to, this paragraph is superseded by the language in this paragraph.

In addition, pursuant to the Defend Trade Secrets Act of 2016, you will not be held criminally or civilly liable under any federal or state trade secret law for the disclosure of a trade secret if the disclosure is made (i) in confidence either to a federal, state, or local government official (directly or indirectly) or to an attorney, and solely for the purpose of reporting or investigating a suspected violation of law, or (ii) in a complaint or other document filed in a lawsuit or other proceeding, if such filing is made under seal. In addition, if you file a lawsuit for retaliation by

an employer for reporting a suspected violation of law, you may disclose the trade secret to your attorney and use the trade secret information in the court proceeding, as long as you (i) file any document containing the trade secret information under seal, and (ii) do not disclose the trade secret, except pursuant to court order. Employees may keep a copy of this Policy after termination of employment.

F. Modification

The Company may modify this Policy at any time without notice. Modification may be necessary, among other reasons, to maintain compliance with state or federal regulations or the rules and regulations and/or to accommodate organizational changes. Any such modification shall be reported to the Chair of the Audit Committee and ratified by the Audit Committee at its next regularly-scheduled meeting.

Annexure: Whistleblower Policy for Rimini Street Australia Pty Ltd

Approved as of 3 March 2023

1. Application of this Annexure

- 1.1 This Annexure applies to Rimini Street Australia Pty Limited ACN 143 105 686 (**Rimini Street Australia**) and details important information about the statutory protections for whistleblowers under the *Corporations Act 2001* (Cth) and the *Taxation Administration Act 1953* (Cth) (**Whistleblower Protection Scheme**).
- 1.2 To the extent there is any inconsistency between this Annexure and Rimini Street Inc.'s Policy Regarding Reporting of Accounting, Auditing and Other Matters (**Policy**) in respect of the matters covered by the Annexure for Rimini Street Australia, this Annexure prevails.

2. What disclosures are protected?

- 2.1 A disclosure will 'qualify' for protection under the Whistleblower Protection Scheme if:
- (1) it is a disclosure by an 'eligible whistleblower' (see paragraph 3) to:
 - (1) ASIC, APRA, the Commissioner of Taxation (in relation to tax matters), a prescribed Commonwealth authority or a legal practitioner (to obtain legal advice or legal representation about the operation of the Whistleblower Protection Scheme); or
 - (2) an 'eligible recipient' (see paragraph 6); and
 - (2) the eligible whistleblower has 'reasonable grounds' to 'suspect' that the disclosed information concerns a disclosable matter (see paragraph 4).
- 2.2 Public interest and emergency disclosures also qualify for protection – see paragraph 9.

3. Who is an 'eligible whistleblower'?

- 3.1 The following persons are capable of being 'eligible whistleblowers':
- (1) an officer or employee of Rimini Street Australia (including, but not limited to employees who are permanent, part-time, fixed-term or temporary);
 - (2) an individual who is an associate of Rimini Street Australia; and
 - (3) an individual who supplies goods or services to Rimini Street Australia (whether paid or unpaid) or an employee of a supplier (which may include, among others, contractors, consultants and service providers).
- 3.2 An 'eligible whistleblower' also includes an individual who previously held any of the above positions or functions or who is a relative of the individuals set out above or a dependant of one of those individuals or of the spouse of such an individual.

4. What information will be a disclosable matter?

4.1 A disclosable matter is information that:

- (1) concerns misconduct or an improper state of affairs or circumstances in relation to Rimini Street Australia or one of its related bodies corporate; or
- (2) indicates Rimini Street Australia, a related body corporate or one of its or their officers or employees has engaged in conduct that:
 - (1) constitutes an offence against, or a contravention of, the *Corporations Act 2001* (Cth) and any instrument made under that Act;
 - (2) constitutes an offence against any other law of the Commonwealth punishable by imprisonment for 12 months or more; or
 - (3) represents a danger to the public or the financial system.

4.2 The misconduct or an improper state of affairs can also be in respect of tax affairs.

4.3 Disclosable matters do not necessarily involve a contravention of a law. For example, '*misconduct or an improper state of affairs or circumstances*' could involve conduct that, whilst not unlawful, indicates a systemic issue of concern that the relevant regulator should know about to properly perform its functions. It may also relate to business behaviour and practices that may cause consumer harm. Also, information that indicates a significant risk to public safety or the stability of, or confidence in, the financial system is a disclosable matter, even if it does not involve a breach of a particular law.

4.4 Examples of disclosable matters are included under Part A (Matters that Must be Reported) of the Policy. Further examples of disclosable matters include:

- (1) money laundering or misappropriation of funds;
- (2) offering or accepting a bribe;
- (3) failure to comply with, or breach of, legal or regulatory requirements; and
- (4) engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure.

4.5 An eligible whistleblower who makes a disclosure must have 'reasonable grounds to suspect' the information to qualify for protection. This means that even if a disclosure turns out to be incorrect, the protections will still apply, provided the eligible whistleblower had 'reasonable grounds to suspect'.

4.6 Disclosures that are not about a disclosable matter are not covered by this Policy and do not qualify for protection under the Whistleblower Protection Scheme. However, such disclosures may be protected under other legislation, such as the *Fair Work Act 2009* (Cth), for example, personal work-related grievances (see paragraph 5 below).

4.7 Rimini Street Australia will treat all reports of disclosable matters seriously and endeavour to protect anyone who raises concerns in line with the Policy and this Annexure. However, deliberate false or vexatious reports will not be tolerated. Anyone found making a deliberate false claim or report will be subject to disciplinary action, which could include dismissal.

5. Personal work-related grievances

5.1 A disclosure does not qualify for protection under the Whistleblower Protection Scheme to the extent that the information disclosed:

- (1) concerns a personal work-related grievance of the eligible whistleblower; and
- (2) does not concern a contravention, or an alleged contravention of the detriment provisions referred to in paragraph 12.4 of this Annexure.

5.2 A disclosure is a 'personal work-related grievance' if:

- (1) the information concerns a grievance about a matter relating to the eligible whistleblower's employment, or former employment, having (or tending to have) implications for the eligible whistleblower personally; and
- (2) the information:
 - (1) does not have significant implications for Rimini Street Australia, or another regulated entity, that do not relate to the eligible whistleblower; and
 - (2) does not concern conduct, or alleged conduct, referred to in paragraph 4.1(2) of this Annexure.

5.3 However, a personal work-related grievance may still qualify for protection if:

- (1) it relates to a disclosable matter and a personal work related grievance (ie, it is a mixed disclosure); or
- (2) the eligible whistleblower seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

5.4 Examples of personal work-related grievances include:

- (1) an interpersonal conflict between the eligible whistleblower and another employee;
- (2) a decision relating to the engagement, transfer or promotion of the eligible whistleblower;
- (3) a decision relating to the terms and conditions of engagement of the eligible whistleblower; or
- (4) a decision to suspend or terminate the employment of the discloser, or otherwise to discipline the eligible whistleblower.

5.5 Disclosures about personal work-related grievances should be raised under Rimini Street Australia's existing grievance policy, which can be found in the Code of Business Conduct and Ethics and Rimini Street Australia Employee Handbook.

6. Who can receive a disclosure internally?

6.1 For the protections under the Whistleblower Protection Scheme to apply, a disclosure must be made directly to an 'eligible recipient'. An eligible whistleblower's disclosure qualifies for protection from the time it is made to an eligible recipient, regardless of whether the eligible whistleblower or the recipient recognises that the disclosure qualifies for protection at that time.

6.2 Rimini Street Australia encourages that disclosures be made internally via the reporting options set out in Part B (Receipt of Complaints) of the Policy (referred to as **Authorised Recipients**) – each of whom has relevant experience to deal with such matters. Authorised Recipients can be contacted using the contact details set out in Part B (Receipt of Complaints) of the Policy. The Australian toll-free phone number for the Rimini Street Compliance Helpline is 1800263215. Reports can be made online at <https://riministreet.i-sight.com/portal>.

6.3 If an eligible whistleblower does not feel comfortable raising their disclosure with an Authorised Recipient, they could also raise it with any of the following:

- (1) an officer or senior manager of Rimini Street Australia or a related body corporate. For these purposes, a senior manager includes the CEO, CFO, COO, President, CPO, ANZ Director and Managing Counsel, and the Chief Ethics and Compliance Officer; or
- (2) the internal or external auditors or actuaries of Rimini Street Australia or a related body corporate (including a member of an audit team conducting an audit).

7. Disclosure to external regulatory bodies

7.1 While Rimini Street Australia encourages eligible whistleblowers to make disclosures internally, an eligible whistleblower may choose to raise disclosable matters outside of Rimini Street Australia with:

- (1) ASIC; or
- (2) APRA; or
- (3) a Commonwealth authority prescribed in the Corporations Regulations.

8. Disclosure to a legal practitioner

8.1 A report of a disclosable matter will also be protected if it is to a qualified legal practitioner for the purpose of taking legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act.

9. Public interest and emergency disclosures

9.1 There is an additional category of disclosures called 'public interest disclosures' that qualify for protection. These can be made to journalists and members of Parliament, but only if the eligible whistleblower complies with the following strict requirements:

- (1) the eligible whistleblower must have first made a qualifying disclosure to ASIC, APRA, or a prescribed Commonwealth authority;
- (2) at least 90 days has passed since the qualifying disclosure was made;

- (3) the eligible whistleblower does not have reasonable grounds to believe that action is being, or has been, taken to address the matters to which the qualifying disclosure related;
- (4) the eligible whistleblower has reasonable grounds to believe that making a public interest disclosure would be in the public interest;
- (5) after 90 days has passed, the eligible whistleblower must give the body to which the qualifying disclosure was originally made, a written notification that:
 - (1) includes sufficient information to identify the qualifying disclosure; and
 - (2) states that the eligible whistleblower intends to make a public interest disclosure; and
- (6) the extent of the information disclosed in the public interest disclosure is no greater than to inform the journalist or member of Parliament of the misconduct or improper state of affairs or circumstances, or other conduct falling within the scope of the Whistleblower Protection Scheme.

9.2 There is an additional category of disclosures called 'emergency disclosures' that qualify for protection. These can be made to journalists and members of Parliament, but only if the eligible whistleblower complies with the following strict requirements:

- (1) the eligible whistleblower must have first made a qualifying disclosure to ASIC, APRA or a prescribed Commonwealth authority;
- (2) the eligible whistleblower has reasonable grounds to believe that information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
- (3) the eligible whistleblower gave notice to the body to which the qualifying disclosure was made that states:
 - (1) that they intend to make an emergency disclosure; and
 - (2) includes sufficient information to identify the qualifying disclosure; and
- (4) the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or member of Parliament of the substantial and imminent danger.

9.3 Before making a public interest or emergency disclosure, it is important that an eligible whistleblower understands the criteria for protection under the relevant legislation. Eligible whistleblowers should obtain independent legal advice prior to making any public interest or emergency disclosure.

10. Anonymous Disclosures

10.1 An eligible whistleblower can choose to make a disclosure anonymously and to remain anonymous over the course of the investigation and after the investigation is finalised – they may also decide not to answer questions that they feel could reveal their identity at any time, including during follow-up conversations. For example, they may do so because of concerns about their identity becoming known. If such concerns exist, an eligible whistleblower may prefer to adopt a pseudonym for the purposes of their disclosure (not their true name) – or to create an anonymous email address to submit their disclosure to an Authorised Recipient. Regardless, anonymous disclosures are still capable of being protected under the Whistleblower Protection Scheme.

10.2 Reporting anonymously may hinder our ability to fully investigate a reported matter. For this reason, we encourage anonymous eligible whistleblowers to maintain ongoing two-way communication with us (such as via an anonymous email address), so that we can ask follow-up questions or provide feedback.

11. Confidentiality

11.1 Strict confidentiality obligations apply in respect of any disclosures that qualify for protection under the Whistleblower Protection Scheme. Rimini Street Australia takes contraventions of these obligations very seriously and will take disciplinary action against anyone for doing so. Civil and criminal sanctions may also apply.

11.2 Unless the eligible whistleblower consents, it is against the law for a person to disclose an eligible whistleblower's identity or any information that may lead to their identification (subject to the exceptions set out below).

11.3 If an eligible whistleblower's disclosure qualifies for protection set out in this Annexure, it is likely that the eligible whistleblower will be asked to provide consent to the disclosure of their identity or information that is likely to lead to their identification. This would be to facilitate any investigation and/or resolution of the matter. If consent is withheld, it may not be possible to adequately investigate and respond (if at all) to the disclosure.

11.4 If an eligible whistleblower does not consent to their identity being disclosed, it will still be lawful for Rimini Street Australia to disclose their identity to:

- (1) ASIC, APRA, the AFP or the Commissioner of Taxation (in relation to tax matters);
- (2) a legal practitioner for the purposes of obtaining legal advice or legal representation about the disclosure; or
- (3) to a body prescribed by the Corporations Regulations.

11.5 It will also be lawful to disclose information in a disclosure without the eligible whistleblower's consent if this is reasonably necessary for the purpose of investigating the disclosure (provided the information does not include the eligible whistleblower's identity and Rimini Street Australia takes all reasonable steps to reduce the risk that the eligible whistleblower will be identified as a result of the disclosure).

11.6 ASIC, APRA or the AFP can disclose the identity of an eligible whistleblower, or information that is likely to lead to the identification of the eligible whistleblower, to a Commonwealth, State or Territory authority to help the authority in the performance of its functions or duties.

11.7 Rimini Street Australia takes the protection of an eligible whistleblower's identity seriously. Steps it will take to help achieve this may include:

- (1) maintaining mechanisms to reduce the risk that the eligible whistleblower will be identified from the information contained in a disclosure (such as redactions, referring to the person in gender neutral terms or referring to the person without identifying their job title etc);
- (2) maintaining mechanisms for secure record-keeping and information-sharing processes and limiting access to records and information;
- (3) reminding each person (as appropriate) who is involved in handling and investigating a disclosure about the confidentiality requirements, including that an unauthorised disclosure of an eligible whistleblower's identity may be a criminal offence.

11.8 In practice, it is important to recognise that an eligible whistleblower's identity may still be determined if the eligible whistleblower has previously mentioned to other people that they are considering making a

disclosure, the eligible whistleblower is one of a very small number of people with access to the information or the disclosure related to information that an eligible whistleblower has previously been told privately and in confidence.

11.9 If there is a breach of confidentiality, an eligible whistleblower can lodge a complaint with an Authorised Recipient or a regulator such as ASIC or APRA for investigation.

12. Retaliation

12.1 As set out in Part B (Receipt of Complaints) of the Policy, retaliation of any kind is not tolerated. Rimini Street Australia takes this very seriously and will take disciplinary action against anyone for doing so. Civil and criminal sanctions also apply.

12.2 Rimini Street Australia cannot pursue action against the eligible whistleblower. An eligible whistleblower is protected from any civil liability, criminal liability and/or administrative liability (including disciplinary action) for making a qualifying disclosure in accordance with the Whistleblower Protection Scheme, and no contractual or other remedy may be enforced or exercised against the eligible whistleblower on the basis of a qualifying disclosure.

12.3 However, the protections do not grant immunity for any misconduct an eligible whistleblower has engaged in that is revealed in their disclosure.

12.4 It is also unlawful for a person to engage in conduct against another person that causes or will cause a detriment:

- (1) in circumstances where the person believes or suspects that the other person or a third person made, may have made, proposes to make or could make a qualifying disclosure; and
- (2) if the belief or suspicion held by that person is the reason or part of the reason for their conduct.

12.5 Threats of detriments will also be unlawful if the person making the threat intended to cause fear that a detriment would be carried out or was reckless as to whether the person against who it was directed would fear the threatened detriment being carried out.

12.6 Threats may be express or implied, conditional or unconditional. An eligible whistleblower (or another person) who has been threatened in relation to a disclosure does not have to actually fear that the threat will be carried out.

12.7 The meaning of 'detriment' is very broad and includes:

- (1) dismissing an employee;
- (2) injuring an employee in their employment;
- (3) altering an employee's position or duties to their disadvantage;
- (4) discriminating between an employee and other employees;
- (5) harassing or intimidating a person;
- (6) harming or injuring a person;
- (7) damaging a person's property, reputation, business or financial position; and
- (8) any other damage to a person.

- 12.8 It may be necessary during the course of an investigation to take reasonable administrative action to protect an eligible whistleblower from detriment (e.g. changing the whistleblower's reporting line if the disclosure relates to a manager). Such conduct will not be detrimental conduct. A disclosure will also not prohibit Rimini Street Australia from managing (in the ordinary way) any separate performance issues that may affect the work of an eligible whistleblower.
- 12.9 A whistleblower may be subject to disciplinary action if, in the course of investigating a disclosure, Rimini Street Australia determines that the eligible whistleblower was complicit in the misconduct or improper state of affairs or has otherwise acted in an improper way.
- 12.10 Information about what Rimini Street Australia will do to provide support to and protect an eligible whistleblower is set out in paragraph 14. However, if an eligible whistleblower believes they have suffered detriment they can lodge a complaint with an Authorised Recipient or a regulator such as ASIC or APRA for investigation.
- 12.11 Courts are given broad scope to make orders remedying a detriment or threatened detriment. These include injunctions, compensation orders (including against individual employees and their employer), reinstatement, exemplary damages and the making of apologies. Civil and criminal sanctions also apply to breaches of the Whistleblower Protection Scheme. Rimini Street Australia encourages eligible whistleblowers to seek independent legal advice in regards to seeking compensation or other remedies.
- 12.12 Disclosures may also amount to the exercise of a workplace right by an employee or contractor. Rimini Street Australia and its employees are prohibited under the *Fair Work Act 2009* (Cth) from taking adverse action against employees or contractors because they exercised or propose to exercise any workplace rights.

13. Further steps and investigation of disclosures

- 13.1 Rimini Street Australia (through the Authorised Recipient or other contact point) will acknowledge receipt of a disclosure within a reasonable period, assuming the 'eligible whistleblower' can be contacted (including through anonymous channels). The Chief Ethics & Compliance Officer or his/her designee will assess disclosures to determine whether:
- (1) they fall within the Whistleblower Protection Scheme; and
 - (2) an investigation is required – and if so, how that investigation should be carried out.
- 13.2 Generally, if an investigation is required, the Chief Ethics & Compliance Officer or his/her designee will determine:
- (1) the nature and scope of the investigation;
 - (2) who should lead the investigation – including whether an external investigation is appropriate;
 - (3) the nature of any technical, financial or legal advice that may be required to support the investigation; and
 - (4) the anticipated timeframe for the investigation. Each investigation will be different which will impact the applicable timeframe. However, Rimini Street Australia's intent is to complete an investigation as soon as practicable.
- 13.3 Where practicable, the eligible whistleblower will be provided with regular updates, including about the completion of any investigation. However, the extent of the information provided, or whether it will be provided at all, will be subject to applicable confidentiality considerations, legal obligations and any other factors relevant in the particular situation. The frequency and timeframe of any updates may vary depending on the nature of the disclosure.

- 13.4 It may not be practicable to undertake an investigation, or provide information about the process etc., if the eligible whistleblower cannot be contacted, for example, if a disclosure is made anonymously and has not provided a means of contact.
- 13.5 Where appropriate, the Chief Ethics & Compliance Officer or his/her designee will report findings of an investigation to the Audit Committee of the board of directors of Rimini Street, Inc. The method for documenting and reporting the findings of an investigation will depend on the nature of the disclosure – but may include a summary report of the findings. Any reporting of findings will have regard to applicable confidentiality requirements. There may be circumstances where it may not be appropriate to provide details of the outcome to the eligible whistleblower.

14. Support and fair treatment

- 14.1 Rimini Street Australia is committed to transparency and to building an environment in which people feel free to raise legitimate issues relating to Rimini Street Australia's operations. Rimini Street Australia is also committed to protecting eligible whistleblowers from detriment.
- 14.2 When a qualifying disclosure under the Whistleblower Protection Scheme is made, the Authorised Recipient will reiterate the requirements of this Annexure to relevant individuals to ensure the protections are not undermined.
- 14.3 Disciplinary action up to and including dismissal may be taken against any person who causes or threatens to cause any detriment against an eligible whistleblower.
- 14.4 In addition, Rimini Street Australia's usual EAP services will be available to all whistleblowers and other employees affected by the disclosure, should they require that support.
- 14.5 Rimini Street Australia may also consider a range of other matters to protect an eligible whistleblower from the risk of suffering detriment and to ensure fair treatment of individuals mentioned in a disclosure. Steps it will take to help achieve this may include:
- (1) assessing whether anyone may have a motive to cause detriment—information could be gathered from an eligible whistleblower about:
 - (1) the risk of their identity becoming known;
 - (2) who they fear might cause detriment to them;
 - (3) whether there are any existing conflicts or problems in the workplace; and
 - (4) whether there have already been threats to cause detriment.
 - (2) analysing and evaluating the likelihood of each risk and evaluating the severity of the consequences;
 - (3) developing and implementing strategies to prevent or contain the risks—for anonymous disclosures, it may be worthwhile assessing whether the discloser's identity can be readily identified or may become apparent during an investigation;
 - (4) monitoring and reassessing the risk of detriment where required—the risk of detriment may increase or change as an investigation progresses, and even after an investigation is finalised;
 - (5) taking steps to ensure that:
 - (1) disclosures will be handled confidentially when it is practical and appropriate in the circumstances;

- (2) each disclosure will be assessed and may be the subject of an investigation;
- (3) the objective of an investigation is to determine whether there is enough evidence to substantiate or refute the matters disclosed;
- (4) when an investigation needs to be undertaken, the process will be objective, fair and independent;
- (6) assisting the eligible whistleblower by providing support services such as counselling services and access to resources for strategies to manage stress, time or performance impacts resulting from the investigation;
- (2) allowing the eligible whistleblower (where appropriate) to perform their duties from another location or reassigning the eligible whistleblower to another role of the same level or making other modifications to the workplace or the way the eligible whistleblower performs their duties; and/or
- (7) where necessary, undertaking specific interventions to protect an eligible whistleblower where detriment has already occurred including disciplinary action, extended leave for the eligible whistleblower and alternative career development and training.

14.6 If the disclosure mentions or relates to employees of Rimini Street Australia other than the eligible whistleblower, Rimini Street Australia will take steps to ensure that those individuals are treated fairly. Typically, this would include giving those persons an opportunity to respond to the subject matter of the disclosure having regard to principles of procedural fairness. In addition, action would only be taken against such a person if there is cogent evidence of wrongdoing.

15. Vexatious or false disclosures

- 15.1 An eligible whistleblower will only be protected if they have objectively reasonable grounds to suspect that the information that they disclose concerns misconduct or an improper state of affairs or circumstances or other conduct falling within the scope of the Whistleblower Protection Scheme.
- 15.2 The protections under the Whistleblower Protection Scheme will not extend to vexatious or deliberately false complaints. If any investigation of a disclosure demonstrates that it was not made on objectively reasonable grounds, it will not be protected.
- 15.3 Depending on the circumstances, it may be appropriate for Rimini Street Australia to take disciplinary action against any person who does not have objectively reasonable grounds for their disclosure. Such action may include the termination of employment.

16. Other matters

- 16.1 The Policy and this Annexure will be made available to Rimini Street Australia's employees and officers via Rimini Street Australia's intranet.
- 16.2 The Policy and this Annexure are not intended to go beyond the legislation. The Policy and this Annexure are not a term of any contract, including any contract of employment and does not impose any contractual duties, implied or otherwise, on Rimini Street Australia. The Policy and this Annexure may be varied by Rimini Street Australia from time to time, including as part of any review.

- 16.3 Rimini Street Australia will periodically review this Annexure and accompanying processes and procedures with a view to ensuring that it is operating effectively.
- 16.4 Training on the Policy and this Annexure forms part of the onboarding process for new employees and refresher training for existing employees may be offered from time to time.