

Auditor Independence Policy

Webjet Group Limited

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1 Auditor Independence

Independence review

- 1.1 The Audit and Risk Committee will review the independence of the external auditor annually.
- 1.2 In evaluating auditor independence, it is important that the auditor is independent not only in fact, but also in appearance, such that a reasonable third party, having knowledge of all relevant information, would reasonably conclude that the firm's independence had not been compromised.

Permitted and Prohibited Services

- 1.3 The external auditor is precluded from providing any services that might threaten its independence or conflict with its assurance and compliance role. Specifically, any firm providing external audit services to Webjet will need to satisfy the Audit and Risk Committee that:
 - 1.3.1 No other services will be provided that will result in a conflict of interest;
 - 1.3.2 No partner, professional member of staff or superannuation fund of the firm holds any shares or options, either directly or indirectly, in Webjet or its controlled entities;
 - 1.3.3 Any services provided by the firm additional to that of the external audit would not have a material bearing on the external audit and would not create a risk of self-review;
 - 1.3.4 The firm has an appropriate and agreed audit personnel rotation policy including lead and signing partners;
 - 1.3.5 No partner or member of staff or spouse or close relative of an audit partner or member of the audit staff holds a position as a director or executive of Webjet or its controlled entities; and
 - 1.3.6 There will be no situations where the auditor assumes the role of management or where the auditor is placed in the role of advocate for Webjet.
- 1.4 Appendix A of this Policy highlights those services that are permitted and those that are prohibited.

Reporting to the Audit and Risk Committee

- 1.5 Half yearly reports on the provision of auditing, audit-related and other services must be provided to the Audit and Risk Committee. The Audit and Risk Committee must review these reports and satisfy itself that services not related to the audit do not compromise the external auditor independence.

2 Provision of non-audit services.

- 2.1 The external auditor can be engaged to perform audit, other regulatory and assurance services or other services in line with the permitted services as detailed in Appendix A of this Policy subject to the prior approval of the Chief Financial Officer, and such approval is to be advised to Chairman of the Audit and Risk Committee.
- 2.2 Pre-approval by the Chief Financial Officer of all services provided by the external auditor, regardless of classification in Appendix A of this Policy, must be obtained prior to work commencing.
- 2.3 If the annual fees for other services are reasonably likely to exceed 33 per cent of the combined annual fee for audit services and other regulatory and assurance services, prior approval must be received from the Chairman of the Audit and Risk Committee, and such approval is to be advised to the Audit and Risk Committee at the next Audit and Risk Committee meeting.

3 Responsibility of the external auditor.

- 3.1 The external audit firm will maintain a quality control system that provides assurance that its independence will not be impaired.
- 3.2 The external auditor semi-annually provides a letter to the Board of Directors on their independence within the meaning of relevant legislation and professional standards.

Annexure

1 Permitted Services – General Approach

Audit Services

- 1.1 Audits of consolidated financial statements including interim reviews, consultation on accounting issues, internal control work, attendance at Board Audit and Risk Management Committee meetings, use of specialists in connection with the foregoing, preparation of management letter and other services integral to audits of financial statements.
- 1.2 Audit of subsidiary financial reports required by local reporting requirements or from time to time by management;
- 1.3 Assistance in the interpretation of accounting principles;
- 1.4 ASIC consultation, including review of correspondence relating to filings;
- 1.5 Audits of opening balance sheets of acquired companies;
- 1.6 Audits and accounting consultation on acquisition, dispositions and discontinued operations; and
- 1.7 Audits of financial statements and transactions that are used by lenders, filed with government and regulatory bodies and similar reports.

Other regulatory and assurance services Regulatory and Assurance related services

- 1.8 Services that result from the role of the firm as independent auditor;
- 1.9 Compliance letters, agreed-upon procedures, reviews and similar reports based on audited financial statements, financial information or the role of the independent auditor;
- 1.10 Acting as scrutineer at general meetings of the company;
- 1.11 Assistance in the implementation of new accounting pronouncements;
- 1.12 Provision of training and technical material in relation to application of accounting principles. Audit Related Services – Specific Approval;
- 1.13 Transactional assistance, such as due diligence; and
- 1.14 Preparation of Investigating Accountant's Reports.

Other Services

- 1.15 Tax return and tax accrual reviews, consultations and assistance;
- 1.16 Tax planning and other consultation or services not related to compliance;
- 1.17 Assistance in reviews and tests of internal control and related systems; and
- 1.18 Assessment of the design and implementation of internal controls.

2 Prohibited Services

- 2.1 Bookkeeping or other similar services related to the accounting records or financial statements of the audit client;
- 2.2 Financial information systems design and implementation;

- 2.3 Appraisal or valuation services, fairness opinions, or contribution-in-kind reports;
- 2.4 Actuarial services;
- 2.5 Internal audit outsourcing services;
- 2.6 Management functions or human resources;
- 2.7 Broker or dealer, investment adviser, or investment banking services;
- 2.8 Legal services and expert services unrelated to the audit; and
- 2.9 Any other service that the Board determines (by regulation or for other reasons) is impermissible.



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