

## 1. Background and Purpose

The Company is committed to fostering a culture that emphasises the conduct of all business activities with fairness, honesty and integrity, and in compliance with all applicable laws, rules and regulations. Its Board of Directors (Board), management and employees are dedicated to high ethical standards and recognise and support the Company's commitment to compliance with these standards. The Company recognises the importance of ensuring a safe, supportive and confidential environment where people feel confident about reporting wrongdoing and are supported and protected appropriately throughout the process.

The Company has adopted this Whistleblower Policy to:

- a) encourage a safe and secure environment which supports people to have the confidence to speak up if they become aware of wrongdoing or illegal or improper conduct within the Company.
- b) provide information and guidance on how to report such conduct, how reports will be handled and investigated in a timely manner and the support and protections available if a report is made.
- c) set out the responsibilities of the Company and its management in upholding the Company's commitment to reporting any illegal, unethical or improper conduct.
- d) promote ethical behaviour and a culture of speaking up to deter wrongdoing.

This Whistleblower Policy complies with Australian Securities and Investment Commission (ASIC) requirements (refer to Information Sheet 238 *Whistleblower rights and protections* and Information Sheet 247 *Company officer obligations under the Whistleblower protection provisions*), the *ASX Corporate Governance Principles and Recommendations* as well as industry standards and the Company's legal and regulatory obligations.

It is important to note that this Whistleblower Policy relates to actions and occurrences within the Company. When working with our customers and suppliers, we as individuals may also need to comply with the Whistleblower Policies of our customers and suppliers, and/or be afforded protections under such policies.

## 2. Definitions and Abbreviations

Term	Definition
AFP	Australian Federal Police
APRA	Australian Prudential Regulation Authority
ASIC	Australian Securities and Investments Commission
Discloser	<p>A person disclosing a Reportable Matter under this Whistleblower Policy and includes an individual who is, or has been, one of the following in relation to the entity:</p> <ol style="list-style-type: none"> <li>a) an officer or employee of the Company (and includes current and former employees who are permanent, part-time, fixed term or temporary, interns, secondees, managers and directors);</li> <li>b) a supplier of services or goods to the entity (whether paid or unpaid), including their employees (and includes current and former contractors, consultants, service providers and business partners);</li> <li>c) an associate of the Company; or</li> <li>d) a relative or dependent of one of the above (or of their spouse).</li> </ol>

Term	Definition
Personnel	All persons (whether authorised or unauthorised) acting on behalf of the Company at all levels, including officers, directors, temporary staff, contractors, consultants and employees of the Company, as the context requires.
Recipient	Meaning set out in clause 5.2.
Reportable Matter	Meaning set out in clause 5.1.

### 3. Policy Application

The Company requires all personnel to comply with this policy and any applicable whistleblower laws and regulations, including the provisions under the *Corporations Act 2001 (Clth)* and the *Taxation Administration Act 1953 (Clth)*.

The Whistleblower Policy applies to all Disclosers of Reportable Matters. However, additional disclosures may be protected under other legislation.

A copy of this policy will be made available on the Company's website and intranet and in such other ways as will ensure it is available to those wishing to use it.

### 4. Consequences of Breaching the Whistleblower Policy

A breach of this policy may expose personnel and the Company to damage, including but not limited to criminal and/or civil penalties, substantial fines, loss of business and reputational damage.

A breach of this policy by personnel will be regarded as serious misconduct, leading to disciplinary action which may include termination of employment (or termination of contract of engagement for Consultants and Contractors).

## 5. Whistleblower Policy

### 5.1 Reportable Matters

Personnel are encouraged to speak up and report Reportable Matters under this Whistleblower Policy to a Recipient listed in clause 5.2(a). A Reportable Matter includes any unlawful, unethical or irresponsible behaviour within the organisation as well as noncompliance with the Companies information security policy and inadequate information security controls

The disclosure must be made in good faith. The Recipient may decline to investigate a disclosure made under this policy where:

- the alleged conduct is not a disclosable matter to be dealt with under relevant Whistleblower legislation
- the whistleblower disclosure is not made in good faith or is frivolous, vexatious, or malicious
- there is insufficient information to allow the Company to properly investigate the matter
- the subject matter of the whistleblower disclosure has previously been properly dealt with and resolved
- the subject matter solely relates to a grievance

Employees wishing to raise personal work-related grievances or other types of concerns that are not covered by the Whistleblower Policy, are able to do so through their Manager or otherwise in accordance with the Code of Conduct.

## 5.2 Making a Report

### *Who to Report to*

The Company encourages reports of Reportable Matters to be made to any of the following recipients (as appropriate in the circumstances) (**Recipients**):

- a) to the relevant supervisor, senior manager or officer in the Company; or
- b) the Company Secretary.

If the misconduct relates to the *Corporations Act 2001* Section 1317AA (1) you may make a disclosure directly to ASIC, APRA or a Commonwealth authority prescribed for the purposes of Section 1317AA (1) of the Act.

### *Information to Include in the Report*

As much information should be included in the report as possible including details of the Reportable Matter, people involved, dates, locations and whether more evidence may exist. The information should include a full description of what is understood to have happened or could happen, and all other information known to the Discloser that could potentially be useful to an investigation.

Disclosers will be expected to have reasonable grounds to believe the information being disclosed is true (which will be based on the objective reasonableness of the reasons for the Discloser's suspicions). Any deliberate false reporting will not qualify for protection under this Whistleblower Policy and will be treated as a serious matter and may be subject to disciplinary action.

## 5.3 Investigating a Report

### *Who Will Investigate?*

An appropriate investigator (or investigators) may be appointed to investigate any reports made under this Whistleblower Policy. An investigator will be independent of the Discloser and individuals who are the subject of the disclosure.

### *How Will the Investigation be Conducted?*

Any matters reported under this Whistleblower Policy will be considered and a determination will be made as to whether the disclosure falls within its scope. If so, the matter will be investigated as soon as practicable after the matter has been reported.

At the end of the investigation, the relevant investigating officer will report their findings to the appropriate person who will determine the appropriate response. This may include rectifying any unacceptable conduct and taking any action required to prevent future occurrences of the same or similar conduct as well as disciplinary action if necessary. Where possible, the identity of the Discloser will be redacted from any written investigation reports unless they have consented to disclosure of their identity.

The Company may determine the most appropriate time to inform an individual who is the subject of a disclosure about the investigation. In some circumstances, informing the individual at an early stage of an investigation may compromise the effectiveness of the investigation, such as when there may be concerns that the individual may destroy information or the disclosure needs to be referred to ASIC, the Australian Prudential Regulation Authority (APRA), the Australian Tax Office (ATO) or the Australian Federal Police (AFP).

## 5.4 Support and Protections

### *Identity Protection (Confidentiality) for Disclosers*

Wherever possible, the identity of and information likely to lead to the identification of a Discloser will be kept confidential, however a disclosure can be made:

- a) if the Discloser consents
- b) to ASIC, APRA, the Commissioner of Taxation or a member of the AFP
- c) to a lawyer for the purpose of obtaining legal advice or representation
- d) if the disclosure is allowed or required by law.

During the course of an investigation and where possible, the Company will take reasonable steps to reduce the risk of disclosing information that could identify the Discloser.

The Company may not be able to undertake an investigation if it is not able to contact the discloser (e.g. if a disclosure is made anonymously and the discloser has refused to provide, or has not provided, a means of contacting them).

In practice, the Company may investigate a disclosure and request for consent to a limited disclosure. The Company may also investigate a disclosure by conducting a broad review on the subject matter or the work area disclosed. In addition, it could investigate an anonymous disclosure, even if it cannot get in contact with the discloser, if the discloser has provided sufficient information to the Company and the Company removes information that is likely to lead to the identification of the discloser.

### *Protection from Detriment for Disclosers*

A Discloser who makes a report under this Whistleblower Policy shall not suffer detriment (either actual or threatened). Examples of actual or threatened detriment may include:

- a) harassment, intimidation, victimisation, bias or discrimination;
- b) dismissal of an employee or varying an employee's position or duties;
- c) causing physical or psychological harm or injury; or
- d) damage to a person's property, reputation, business or financial position or any other damage.

Certain actions will not constitute detrimental conduct such as:

- a) administrative action that is reasonable for the purpose of protecting a Discloser from detriment (e.g. moving a Discloser who has made a disclosure about their immediate work area to another area to prevent them from detriment); and
- b) managing a Discloser's unsatisfactory work performance, if the action is in line with the Company's normal processes for performance management.

## ***Other Protections Available to Disclosers***

Additional protections will be offered by the Company depending on the Reportable Matter and the people involved. Protections may include but are not limited to:

- a) monitoring and managing behaviour of other employees;
- b) offering support services (including counselling or other professional or legal services);
- c) implementing strategies to help minimise and manage stress; time or performance impacts; or other challenges resulting from the disclosure or the investigation;
- d) where practicable, relocating employees to a different group or office or to another role or making modifications to the employee's workplace or the way they perform their duties; or
- e) offering a leave of absence or flexible workplace arrangements during the course of an investigation.

## **6. Reporting Material Incidences**

Material incidences reported under this Whistleblower Policy will be reported to the Board or a committee of the Board.

## **7. References**

*Acceptable Use Policy*

*Code of Conduct*

*Information Security Event Reporting Procedure*

*ISO 37002 – Whistleblowing management systems – Guidelines*

*Privacy and Personal Data Protection Policy*