

# Whistleblower Policy

## Australia

### Purpose and scope

The Nick Scali Group (the **Group**) is committed to promoting and supporting a culture of ethical behaviour, corporate compliance and good corporate governance. As part of that commitment, and in order to support the Group's Code of Conduct and meet its regulatory and legislative obligations, the Group has in place this Whistleblower Policy.

The Group supports and encourages the disclosure of information about ***disclosable matters*** including information concerning illegal or unethical activities or information concerning ***misconduct*** or an ***improper state of affairs or circumstances*** in relation to the **Group** or its related bodies corporate. As part of that, this policy sets out the type of information that can be disclosed to an ***eligible recipient*** under this policy, the types of individuals who will be considered ***eligible whistleblowers***, and the types of protections that will be afforded to ***eligible whistleblowers***.

This policy seeks to improve the whistleblowing culture of the Group, encourage people to speak up if they are aware of wrongdoing, deter wrongdoing, and it also details what will happen if the Group receives, and investigates, a disclosure of information made in accordance with this policy.

Some of the words used in this policy are in bold and italicised because they are defined terms. Please see the dictionary at the end of this policy for the meanings of the defined terms.

It should be emphasised that this policy is intended to assist individuals make disclosures about certain matters. It does not cover matters that fall outside its scope such as questions concerning financial or business decisions taken by the Group, nor does it cover ***personal work-related grievances***.

This policy is not incorporated into an employee's contract of employment and does not impose contractual obligations on the Group.

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## Who does this policy apply to?

This policy applies to disclosers within and outside the Group who make a disclosure of information about a **disclosable matter** that qualifies for protection.

Disclosers include an individual who is, or has been, any of the following:

- (a) an officer of the Group;
- (b) an employee of the Group;
- (c) a contractor or subcontractor that supplies services or goods to the Group (whether paid or unpaid);
- (d) an employee of a contractor or subcontractor that supplies services or goods to the Group (whether paid or unpaid);
- (e) an individual who is an associate of the Group;
- (f) a relative or dependent of an individual referred to in any of paragraphs (a) to (e) (this includes a spouse, child or grandchild); or
- (g) an individual prescribed by the regulations to the Corporations Act.

These disclosers are referred to as **eligible whistleblowers** in this policy.

## What matters does this policy apply to?

This policy applies to **disclosable matters** that qualify for protection under the Corporations Act. **Disclosable matters** include:

- (1) a disclosure of information that concerns **misconduct**, or an **improper state of affairs or circumstances** in relation to:
  - (a) the Group; or
  - (b) a related body corporate of the Group.

Note: This may include suspected or actual unethical, illegal, corrupt, or fraudulent conduct.

- (2) a disclosure of information that indicates any of the following:
  - (a) the Group, or an officer or employee of the Group; or
  - (b) an officer or employee of a related body corporate of the Group;

has engaged in conduct that:

- (i) constitutes an offence against, or a contravention of, a provision of any of the following:
  - (A) the Corporations Act;
  - (B) the ASIC Act;
  - (C) the *Banking Act 1959*;
  - (D) the *Financial Sector (Collection of Data) Act 2001*;
  - (E) the *Insurance Act 1973*;
  - (F) the *Life Insurance Act 1995*;
  - (G) the *National Consumer Credit Protection Act 2009*;

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- (H) the *Superannuation Industry (Supervision) Act 1993*;
- (I) an instrument made under any Act referred to in sub-paragraphs (A) – (H) above; or
- (ii) constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; or
- (iii) represents a danger to the public or the financial system; or
- (iii) is prescribed by the regulations to the Corporations Act.

Disclosures of information that are not about **disclosable matters** do not qualify for protection under the Corporations Act, or this policy.

### What is whistleblowing?

Whistleblowing refers to the act of disclosing information, concerning suspected or actual **misconduct**, or an **improper state of affairs or circumstances**, in relation to the Group or a related body corporate of the Group, and it is a key element of our governance framework and to achieving transparency and accountability. It also refers to disclosing information concerning suspected or actual conduct by the Group, its officers or employees, or by a related body corporate of the Group, or by its officers or employees, that constitutes an offence against specific legislation referred to in this policy, or which constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; or represents a danger to the public or the financial system.

If an **eligible whistleblower** makes a disclosure, they will be expected to have reasonable grounds to suspect the information they are disclosing is true. There will not be negative consequences if the information subsequently turns out to be unsubstantiated or incorrect, but a person must not make a disclosure that they know is not true or is misleading. Making a false or untrue disclosure is considered a serious matter, and may in the context of employees, result in disciplinary action up to and including termination. There may also be legal consequences if you knowingly make a false report.

Examples of disclosures of information concerning **misconduct** or an **improper state of affairs or circumstances** includes if you believe that a Group director, executive, manager, team member, contractor, supplier, tenderer or other person who has business dealings with the Group has engaged, or attempted to engage, in conduct which:

- is dishonest, unethical, fraudulent or corrupt, including offering or accepting a bribe, impropriety or financial malpractice;
- is an illegal activity (such as theft, dealing in, or use of illicit drugs, criminal damage against property, breach of competition and consumer law);
- represents a danger to the public or to the financial system;
- involves the deliberate falsification of documents used or intended for use for a normal business purpose;
- results in financial irregularities;
- involves a deliberate and serious breach of work health safety laws;

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- may cause financial or non-financial loss to the Group or a related body corporate, damage its reputation and/or be otherwise detrimental to the interests of the Group or a related body corporate;
- includes attempts to conceal **misconduct** or an **improper state of affairs or circumstances** in relation to the Group or a related body corporate; or
- includes 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 is planning to make, a disclosure.

Disclosures concerning **personal work-related grievances** are not within the scope of this policy. Generally speaking, **personal work-related grievances** are issues in relation to the discloser's employment with the Group that have, or tend to have, implications for them personally (i.e. matters solely related to their employment). Examples of **personal work-related grievances** include:

- a conflict between the discloser and another employee;
- a decision relating to a promotion or transfer; or
- a decision relating to the discloser's termination of employment.

As **personal work-related grievances** are not within the scope of this policy, they should be raised directly with the employee's line manager, a member of the People and Culture team, or any other Group leader with which the employee feels comfortable raising the matter.

That said, in some limited instances, a **personal work-related grievance** may be covered by this policy, such as a situation where the discloser has been threatened with demotion because they made a disclosure of information to an **eligible recipient** and the disclosure falls within the scope of this policy. In that situation, the disclosure regarding being threatened with demotion would fall within the scope of this policy because it concerns **detrimental conduct** to the discloser/individual in contravention of the protections in this policy.

### Who can receive a disclosure?

The Group encourages **eligible whistleblowers** to make an internal disclosure in the first instance to give the Group an opportunity to identify and address wrongdoing as early as possible.

A disclosure of information about a **disclosable matter** can be made to one of the following individuals who are authorised by the Group to receive disclosures made under this policy:

Head of People and Culture
Chief Financial Officer

A disclosure can also be made by post to Chief Financial Officer, Nick Scali Limited, Level 7 Trinita, 2, 39 Delhi Road, North Ryde NSW 2113.

An **eligible whistleblower** may also make a disclosure of information under this policy anonymously. Anonymous disclosures can be made by telephone to one of the individuals detailed above or by email to [whistle@nickscali.com.au](mailto:whistle@nickscali.com.au). For more information regarding anonymous disclosures, please read the section below under the heading, "Anonymous Disclosures".

A disclosure that qualifies for protection under this policy (**protected disclosure**) may also be made to an **eligible recipient**. An **eligible recipient** includes an auditor, or a member of an audit team conducting an audit of the Group, or a related body corporate.

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In limited circumstances, disclosures can also be made to a parliamentarian or a journalist, but only where it is a **public interest disclosure** or **emergency disclosure** and the circumstances detailed in the Corporations Act are satisfied.

If you wish to obtain additional information before making a disclosure to one of the authorised persons specified above, or to an **eligible recipient**, then please contact the Head of People and Culture in the first instance.

## Reporting to regulators and other external parties

Although the Group encourages **eligible whistleblowers** to make disclosures of wrongdoing to the Group in the first instance, so it can address the wrongdoing as soon as possible, nothing in this policy is intended to restrict an **eligible whistleblower** from making a **protected disclosure** to, providing information to, or communicating with, a government agency, law enforcement body or a regulator (e.g. ASIC, APRA or the ATO in Australia), in accordance with any relevant law or regulation applicable in a jurisdiction in which the Group operates. Disclosures of information about disclosable matters to ASIC or another prescribed government body qualify for protection under the Corporations Act.

This policy also does not restrict an **eligible whistleblower** from seeking independent legal advice before or after making a disclosure or during any investigation process.

## Disclosures to legal practitioners

Disclosures to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act are protected (even in the event that the legal practitioner concludes that a disclosure does not relate to a **disclosable matter**).

## Confidentiality and identity protection

The Group will treat all disclosures in a confidential and sensitive manner. The identity of the individual making the allegation will be kept confidential and **eligible recipients** and the Group will not disclose the identity of a discloser or information that is likely to lead to the identification of the discloser, without the discloser's consent. Exceptions to this is if an **eligible recipient** or a person discloses the identity of the discloser:

- (a) to ASIC, APRA, or a member of the AFP;
- (b) to a legal practitioner (for the purposes of obtaining legal advice or legal representation about the whistleblower provisions in the Corporations Act);
- (c) to a person or body prescribed by the regulations to the Corporations Act.

Further, a person can disclose the information contained in a disclosure with or without the discloser's consent if:

- (a) the information does not include the discloser's identity;
- (b) the entity has taken all reasonable steps to reduce the risk that the discloser will be identified from the information; and
- (c) it is reasonably necessary for investigating the issues raised in the disclosure.

If a discloser makes a disclosure about a disclosable matter under this policy, and they are concerned that confidentiality has been breached, they can lodge a complaint with the Group by

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sending it to [whistle@nickscali.com.au](mailto:whistle@nickscali.com.au). The discloser may also lodge a complaint with a regulator, such as ASIC or the ATO, for investigation.

## Anonymous disclosures

As noted above, **eligible whistleblowers** may make an anonymous disclosure about a **disclosable matter** under this policy and be protected under this policy and the Corporations Act.

In practice, if a disclosure comes from an email address from which the person's identity cannot be determined, and the discloser does not identify themselves in the email, it will be treated as an anonymous disclosure.

A discloser can choose to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalised. A discloser who wishes to remain anonymous can refuse to answer questions that they feel could reveal their identity at any time, including during follow-up conversations. That said, a discloser who wishes to remain anonymous should maintain ongoing two-way communication with the Group, so the Group can ask follow-up questions or provide feedback.

In order to protect a discloser's anonymity, the Group will, where possible, communicate with disclosers through anonymised email addresses and/or agree to speak to the discloser by telephone at agreed times. The Group will also agree for the discloser to adopt a pseudonym for the purpose of their disclosure, and its investigation.

Although anonymous disclosures can be made, **eligible whistleblowers** are encouraged to disclose their identity because it will make it easier for the Group to address any allegation(s). For example, the context in which someone may have observed the potential misconduct is likely to be useful information, and the Group may seek more information from the discloser to assist an investigation. If an **eligible whistleblower** wishes to remain anonymous, the investigation will be conducted as best as possible in the circumstances. However, the discloser needs to consider:

- the likelihood that their identity will still become known – either through the investigation process itself, speculation or some other circumstance;
- the possibility that someone (such as one of their colleagues if they are an employee of the Group) might be erroneously identified as the source of the disclosure.

Also, others may still be able to identify a whistleblower's identity if:

- the whistleblower has previously discussed their intention to make a disclosure with others;
- the whistleblower is one of a limited number of persons with access to the information provided in the disclosure; or
- the disclosure relates to information that has previously been told to the whistleblower in confidence.

The Group is better able to protect those individuals who disclose their identity, including from **detrimental conduct**. Additionally, if the Group is aware of a discloser's identity, and how to contact them, they will be better able to communicate with the discloser, including informing them about the progress of an investigation into their disclosure.

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## Malicious or vexatious allegations

If an **eligible whistleblower** makes a disclosure of information that they have reasonable grounds to suspect concerns **misconduct**, or an **improper state of affairs or circumstances**, in relation to the Group or a related body corporate, which is not confirmed by subsequent investigation, no action will be taken against that individual. In making a disclosure the individual should exercise due care to ensure the accuracy of the information. If, however, an individual makes a disclosure of information concerning malicious or vexatious allegations, or a disclosure which they know to be untrue, and particularly if he or she is an employee of the Group, and persists with making them, disciplinary action may be taken against that individual.

## How to make a disclosure

The Group encourages **eligible whistleblowers** to make a disclosure of information about a **disclosable matter** to the Group in the first instance. Please see the section, "Who can receive a disclosure?" for who to contact.

When making a disclosure of information that falls within the scope of this policy to an **eligible recipient**, a discloser should provide the following:

- (a) if not an anonymous disclosure, the discloser's name and contact details;
- (b) details of the person(s) who have allegedly engaged in misconduct;
- (c) the nature of the alleged misconduct, including where it took place, and when;
- (d) the names of any witnesses to the alleged misconduct, or the names of individuals who may be able to verify what the discloser is alleging;
- (e) relevant events surrounding the alleged misconduct;
- (f) whether the discloser did anything in response to the alleged misconduct;
- (g) whether the discloser is concerned about possible reprisal or **detriment** as a result of making the disclosure;
- (h) any evidence the discloser has to support the allegation of misconduct (such as supporting documents, file notes, photos, diary notes).

A discloser should be clear and factual and avoid speculation, personal attacks, or the use of emotive language.

## Legal protections for disclosers

There are protections available to disclosers who qualify for protection as a whistleblower under the Corporations Act and who make a disclosure about a **disclosable matter** to an **eligible recipient**. These protections are:

- (a) the **eligible whistleblower** cannot be subject to legal liability (including disciplinary action) for making the disclosure;
- (b) no contractual or other remedy may be enforced, and no contractual or other right may be exercised, against the **eligible whistleblower** on the basis of the disclosure;
- (c) the information is not admissible in evidence against the **eligible whistleblower** in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information;
- (d) anyone who directly or indirectly victimises or threatens the **eligible whistleblower** is guilty of an offence and/or contravention and may be liable to pay damages; and
- (e) the person receiving the disclosure may commit an offence if they disclose the **eligible whistleblower's** identity or information that is likely to lead to the identification of the

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**eligible whistleblower**, without the **eligible whistleblower's** consent, to anyone except ASIC the AFP, APRA, a prescribed body or a legal practitioner (for the purpose of obtaining legal advice or legal representation in relation to the operation of the corporations Act).

## Are whistleblowers protected under other legislation?

Yes. A disclosure of information by an **eligible whistleblower** to the Commissioner of Taxation regarding **misconduct**, or an **improper state of affairs or circumstances** in relation to the **tax affairs** of the Group, or an associate of the Group (within the meaning of section 318 of the Income Tax Assessment Act 1936), or to a legal practitioner for the purposes of obtaining advice or representation in relation to the operation of the whistleblower protections, may also qualify for protection under the Tax Administration Act.

## Support and practical protections for disclosers

If an **eligible whistleblower** is a current or former employee (or an immediate family member of a current or former employee), the eligible recipient will determine with a member of the People and Culture team what support can be offered to the individual (such as access to a confidential counselling service, protection of their identity), and what steps, if any, need to be taken to protect the individual from **detrimental conduct** for making the disclosure of information.

## Handling and investigating a disclosure

Disclosures that qualify for protection under this policy will be received and treated seriously and with the utmost sensitivity.

### *Review of allegations*

While making a disclosure of information that falls within the scope of this policy does not guarantee that the disclosure will be formally investigated, all disclosures will be reviewed, assessed and considered by the Group and a decision made as to whether the allegations raised should be investigated in accordance with this policy. The Group's response to a disclosure may vary depending on the nature of the disclosure (including the amount of information provided).

### *Investigation process*

Investigations will follow an objective and fair process, be conducted in as timely a manner as the circumstances allow and be independent of the person(s) about whom an allegation has been made. The **eligible recipient** that received the disclosure, or a **Whistleblower Investigation Officer** will advise the **eligible whistleblower** of the decision whether to investigate, and where possible, provide updates on the investigation, unless they have no means to contact the **eligible whistleblower**.

If a decision is made to investigate the allegations, the **Whistleblower Investigation Officer** will conduct or commission the investigation.

Provided there are no restrictions such as confidentiality or other reasons not to do so, individuals to whom the disclosure relates will be informed of the allegation at an appropriate time and will be given a chance to respond to the allegations made against them.

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### *Investigation findings*

Where the Group considers it appropriate to do so, it may provide feedback to the **eligible whistleblower** regarding the investigation.

To the extent permitted under applicable laws, the **Whistleblower Investigation Officer** may inform the **eligible whistleblower** and/or a person against whom allegations have been made, of any findings (subject to considerations of the privacy of those against whom allegations are made).

Any report or documents prepared in the course of any investigation will remain the property of the Group and will not be shared with the **eligible whistleblower** or any person against whom allegations have been made.

Where an investigation identifies a breach of the Group's internal policies or procedures, appropriate disciplinary action may be taken. This may include, but is not limited to, terminating or suspending the employment or engagement of the person(s) involved in the **misconduct**. If the report finds that there has been a suspected or an actual breach of the law, the Group may refer the matter to the relevant regulator.

### **Treatment of individuals mentioned in a disclosure**

The Group will ensure the fair treatment of employees who are mentioned in a disclosure that qualifies for protection under this policy, including those who are the subject of a disclosure.

The Group will do this by giving employees an opportunity to respond to an allegation made in an allegation that concerns them.

### **Protection of whistleblowers**

The Group is committed to protecting **eligible whistleblowers** who make disclosures of information about **disclosable matters** under this policy and ensuring anyone who makes a disclosure that qualifies for protection in accordance with this policy is treated fairly and does not suffer any disadvantage.

#### **(a) Identity protection (confidentiality)**

The Group is committed to protecting the confidentiality of a discloser's identity (where applicable).

If anyone speaks up, their identity (and any information the group have because of a disclosure that someone could use to work out a whistleblower's identity) will only be disclosed if the whistleblower gives their co'sent to disclose that information. There are exceptions to this, such as:

- the Group or a related body corporate is compelled to do so by law;
- the Group or a related body corporate considers it necessary to pass the information to ASIC, APRA or the Federal Police;
- the Group or a related body corporate considers it necessary to pass the information to the ATO (in the case of disclosures concerning **tax affairs** of the Group or a related body corporate);
- information can be disclosed to a legal practitioner for the purposes of obtaining advice or representation;
- information that is likely to lead to the identification of the discloser (but not their identity) can be disclosed if:
  - it is reasonably necessary for the purposes of investigating the matter; and

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- reasonable steps are taken to reduce the risk that the whistleblower will be identified by the information disclosed.

All files and records created related to a disclosure of information about a **disclosable matter** or an investigation into a **disclosable matter** will be stored and retained securely and confidentially.

In practice, people may be able to guess the discloser’s identity if:

- the discloser has mentioned to other people that they are considering making a disclosure;
- the discloser is one of a very small number of people with access to the information; or
- the disclosure relates to information that a discloser has previously been told privately and in confidence.

**(b) Protection from victimisation or detrimental conduct**

An **eligible whistleblower** who makes a disclosure of information about a **disclosable matter** will not be subjected to detrimental conduct because they made the disclosure, and did so because they had reasonable grounds to suspect **misconduct**, or an **improper state of affairs or circumstances**, in relation to the Group or a related body corporate.

**Detrimental conduct** includes:

- dismissal of an employee
- injury of an employee in his/her employment
- alteration of an employee’s position to his/her disadvantage
- harassment or intimidation of a person;
- damage to a person’s reputation;
- damage to a person’s business or financial position;
- victimisation of the **eligible whistleblower** or persons associated with them.

If an **eligible whistleblower** has made a disclosure of information about a **disclosable matter** and they have reasonable grounds to believe they have been subjected to **detrimental conduct**, they should inform an **eligible recipient** immediately. Any such disclosure will be treated as a separate disclosure in accordance with this policy.

**(c) Legal protections**

Please refer to the section with the heading, “Legal protections for disclosers”, to read the other protections available to disclosers who qualify for protection as a whistleblower under the Corporations Act.

Please refer to page 8 of this policy for protections available to whistleblowers under the Tax Administration Act.

**Reporting Procedures and Review of Policy**

The Chief Financial Officer will be responsible for preparing periodic reports on the effectiveness of this policy and monitoring the number and type of whistleblower incident reports. These reports will be provided to the Nick Scali Audit Committee to ensure they are kept informed about the effectiveness of the entity’s policy, processes and procedures, while preserving confidentiality. When required, specific matters will be escalated to the Audit Committee to determine whether any specific matters, improvements or changes need to be considered by the Board, including information about any material incidents raised.

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All reporting of matters investigated in accordance with this policy will maintain the confidentiality of any person who has reported a matter in accordance with this policy. Any information that might lead to the disclosure of the identity of the whistleblower will also be excluded from these reports.

This policy will be reviewed and amended from time to time.

## Availability of this policy

Employees, officers and directors of the Group will be able to access this policy on the Group's intranet.

New employees will be provided with a copy of this policy during the induction process.

This policy will be made available on the Group's website so that it can be accessed by other individuals who may be **eligible whistleblowers**.

## Dictionary

**disclosable matters** are those detailed at page 2 of this policy.

**emergency disclosure** has the same meaning as in the Corporations Act. Generally speaking, a emergency disclosure must satisfy certain criteria prescribed by the Corporations Act, including that the discloser notify the prescribed body to which they made a previous disclosure (eg ASIC, APRA or ATO) that they have reasonable grounds to believe that the information disclosed concerns a substantial and imminent danger to the health or safety or one or more persons or to the natural environment, and they intend to make an emergency disclosure to a parliamentarian or to a journalist.

**AFP** means the Australian Federal Police.

**APRA** means the Australian Prudential Regulatory Authority.

**ASIC Act** means the *Australian Securities and Investments Commission Act 2001 (Cth)*, as amended from time to time.

**ATO** means the Australian Taxation Office.

**Corporations Act** means the *Corporations Act 2001 (Cth)*, as amended from time to time.

**detrimental conduct** includes the conduct detailed at page 10 of this policy.

**eligible recipient** means each of the following:

- (a) an officer or senior manager of the Group;
- (b) an auditor, or a member of an audit team conducting an audit of the Group, or a related body corporate;
- (c) an actuary of the Group, or a related body corporate;
- (d) a person authorised by the Group to receive disclosures made under this policy'
- (e) a registered tax agent or BAS agent (within the meaning of the Tax Agent Services Act 2009 (Cth)) who provides tax agent services or BAS services to the Group (in the case of disclosures concerning the tax affairs of the Group).

**eligible whistleblower** means an individual who is, or has been, any of the following:

- (a) an officer of the Group;
- (b) an employee of the Group;
- (c) a contractor or subcontractor that supplies services or goods to the Group (whether paid or unpaid);

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- (d) an employee of a contractor or subcontractor that supplies services or goods to the Group (whether paid or unpaid);
- (e) an individual who is an associate of the Group;
- (f) a relative or dependent of an individual referred to in any of paragraphs (a) to (e) (this includes a spouse, child or grandchild); or
- (g) an individual prescribed by the regulations to the Corporations Act.

**Information** that indicates a ***danger to the public*** or a danger to the financial system is intended to cover a broad range of conduct that poses significant risk to public safety or the stability of, or confidence in, the financial system, whether or not it is in breach of any law.

**Information** that concerns ***misconduct*** or ***an improper state of affairs or circumstances*** in relation to the Group or a related body corporate of the Group, may not involve unlawful conduct but may indicate a systemic issue that would assist the relevant regulator in performing its functions.

***personal work-related grievance*** has the same meaning as in the Corporations Act. It includes but is not limited to:

- (a) a grievance about any matter in relation to the discloser’s employment, or former employment, having (or tending to have) implications for the discloser personally and doesn’t have significant implications for the Group;
- (b) an interpersonal conflict between the discloser and another employee;
- (c) a decision relating to the engagement, transfer or promotion of the discloser;
- (d) a decision relating to the terms and conditions of engagement of the discloser;
- (e) a decision to suspend, or terminate the engagement of the discloser, or otherwise to discipline the discloser.

***public interest disclosure*** has the same meaning as in the Corporations Act. Generally speaking, a public interest disclosure must satisfy specific criteria detailed in the Corporations Act, including that the discloser previously made a qualifying disclosure to ASIC, APRA or a prescribed body, and after at least 90 days passing since the disclosure was made, the discloser has reasonable grounds to believe that making a further disclosure of information in accordance with section 1317AA of the Corporations Act would be in the public interest, including if the disclosure is made to a parliamentarian or to a journalist.

***tax affairs*** means affairs relating to any tax imposed by or under, or assessed or collected under, a law administered by the Commissioner.

**Taxation Administration Act** means the *Taxation Administration Act 1953 (Cth)*, as amended from time to time.

***Whistleblower Investigation Officer*** means the Chief Financial Officer, or their delegate, including an external delegate.

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