

Pact Group Holdings Ltd  
ACN: 145 989 644

# Whistleblower Policy



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# Section 1: Global Whistleblowing Policy

## 1 Global overview and purpose

Pact Group Holdings Ltd (the **Company**) and its wholly owned subsidiaries (**Pact Group**) are committed to:

- (a) observing the highest standards of fair dealing, honesty, integrity and ethical behaviour in its business activities;
- (b) making sure that no person is disadvantaged or discriminated against for reporting unacceptable behaviour; and
- (c) maintaining a culture of compliance by actively promoting and encouraging ethical behaviour and protection for those who report violations.

The Whistleblowing Policy has been established by the Board and applies to all employees (whether permanent, fixed term, casual or temporary), directors (executive and non-executive), officers, authorised representatives, contractors, consultants and agents of Pact Group (together, **Pact Personnel**) and provides a channel for Pact Personnel to report any concerns about unlawful or unethical conduct in confidence without fear of reprisal.

Pact Group will ensure that Pact Personnel who have reasonable grounds to suspect that a violation may have occurred, is occurring or is likely to occur are not disadvantaged in any way for reporting actual or suspected violations of the Code of Conduct or other unlawful or unethical conduct.

## 2 Reporting

If you suspect that a breach of our Code of Conduct or any law has occurred you are encouraged to report your concerns to your manager, People & Culture, the General Manager – Assurance, or the General Counsel.<sup>1</sup> If you do not feel comfortable doing so, you may report your concerns to our independent reporting service, Ethicspoint.

Ethicspoint is a **confidential** hotline that is run by an independent third party and is a resource for Pact Personnel to call with concerns, allegations, or even questions about improper, illegal, or unethical conduct. Callers can give their names, or remain anonymous if they wish, and all concerns will be followed up promptly.

You may submit a report through the webpage at [www.pactgroup.ethicspoint.com](http://www.pactgroup.ethicspoint.com), or by calling the hotline in the following countries:

Australia	1800 718 250
New Zealand	0800 968 709
Hong Kong	800 93 2266*
China	400 120 4705
India	000 117*
Thailand	1800 012 344
Indonesia	001 801 10*
USA	1 844 950 1965
United Kingdom	0 800 89 0011*
Singapore	800 001 0001* (StarHub) 800 011 1111* (SingTel)

# Section 1: Global Whistleblowing Policy

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Republic of South Korea	00 309 11* (Sejong Telecom) 00 369 11* (LGU+) 00 729 11* (KT)
Philippines	1010 5511 00* (PLDT – Tagalog Operator) 105 11* (Globe, Philcom, Digitel, Smart)

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\*If prompted, dial 844 950 1965.

Telephone hotlines may become available in additional countries from time to time. Please refer to [www.pactgroup.ethicspoint.com](http://www.pactgroup.ethicspoint.com) for all up-to-date hotline details.

Ethicspoint will report your concerns to the General Counsel who will deal with your Report as promptly as possible and in confidence.

Upon receipt of a Report, the General Counsel will review the Report and determine if an investigation of such Report is appropriate and who will conduct the investigation.

If an investigation is conducted, a memorandum will be prepared by the investigator, containing findings and recommendations including remediation and control recommendations. Copies of the memorandum and/or regular case summary reports will be provided in confidence to the General Counsel and the Audit Business Risk and Compliance Committee, as necessary.

For more information see [FAQ's](#) on our Ethicspoint webpage.

# Section 2: Australian Whistleblowing Policy

## 1 Overview and purpose

- (a) This policy sets out the additional processes and requirements for complying with whistleblowing laws in Australia and the protections afforded to the eligible whistleblower under the *Corporations Act 2001 (Cth)* (**Corporations Act**).
- (b) Those protections under the Corporations Act only apply to eligible whistleblowers as provided at clause 2.1 who report a concern about the Company or any of its Australian subsidiaries.
- (c) This policy supports and encourages an open compliance culture by clearly identifying:
  - (i) who is protected under the policy;
  - (ii) the process for reporting actual or suspected misconduct or an improper state of affairs or circumstances, including options to do so anonymously or confidentially;
  - (iii) the process for investigation, including managing and responding to reports under the policy; and
  - (iv) protections for whistleblowers, including confidentiality measures and prohibition on any retaliation against anyone who makes a report on reasonable grounds.
- (d) The protections afforded by this policy apply to all reports under this policy, including where the allegation is ultimately unfounded, provided the person has reasonable grounds to suspect the disclosed information.

## 2 Reportable matters

### 2.1 Who can make a report?

Eligible whistleblowers covered by this policy include:

- (a) a current or former officer or employee of the Company;
- (b) a current or former supplier of services or goods to the Company (paid or unpaid), including their employees;
- (c) an associate of the Company; or
- (d) a relative, dependant or spouse of an individual listed in (a) to (c) above.

### 2.2 Reports covered by this policy

This policy applies to a disclosure of information to an **Eligible Recipient** where the person disclosing (also known as a “whistleblower”) has reasonable grounds to suspect that the information concerns (whether actual or suspected) a **Reportable Matter** in relation to the Company.

# Section 2: Australian Whistleblowing Policy

## 2.3 What is a Reportable Matter?

A Reportable Matter is any of the following conduct (or the deliberate concealment of such conduct) in relation to the Company or an officer or employee of the Company:

- (a) misconduct under the Corporations Act (including fraud, negligence, default, breach of trust and breach of duties) or an improper state of affairs or circumstances in relation to the Company;
- (b) an offence against, or a contravention of, a provision of the Corporations Act or an instrument made under it or other financial sector laws enforced by the Australian Securities and Investments Commission (**ASIC**) or the Australian Prudential Regulation Authority (**APRA**);
- (c) an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; or
- (d) conduct which represents a danger to the public or the financial system.

Examples include the following conduct:

- (a) dishonest, fraudulent or corrupt activity, including bribery and any other circumstance where an officer or employee improperly uses their position or confidential information of the Pact Group to gain an advantage for themselves or someone else, or to cause detriment to the Pact Group;
- (b) illegal conduct (such as theft, drug sale or use, violence or threatened violence, and criminal damage to property);
- (c) fraud, money laundering or misappropriation of funds;
- (d) financial irregularities;
- (e) failure to comply with, or breach of, legal or regulatory requirements;
- (f) misuse of sensitive or confidential information;
- (g) failure to comply with any legal or regulatory obligation;
- (h) engaging in or threatening to engage in conduct against a person who has made, is believed to have made, or is planning to make, a report under this policy; and
- (i) any behaviour that poses a serious risk to the health and safety at the workplace, or to public health or safety, or to the environment.

# Section 2: Australian Whistleblowing Policy

## 2.4 What is not a Reportable Matter?

Reports that are not Reportable Matters do not qualify for protection under the Corporations Act (or *Taxation Administration Act 1953* (Cth)), but may be protected by other legislation.

A Reportable Matter does not include a “personal work-related grievance”, which is a grievance about any matter in relation to the person’s employment (or former employment) having (or tending to have) implications for that person personally, and the information about the grievance:

- (a) does not have significant implications for the Company unrelated to the person; and
- (b) does not concern conduct, or alleged conduct, about a Reportable Matter.

Examples of personal work-related grievances include, but are not limited to:

- (a) an interpersonal conflict between the person and another employee;
- (b) a decision relating to the engagement, transfer or promotion of the person;
- (c) a decision relating to the terms and conditions of engagement of the discloser; and
- (d) a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.

For these types of complaints, speak to a People & Culture representative.

A report about, or including, a personal work-related grievance may still qualify for protection if:

- (a) it includes both a Reportable Matter and a personal work-related grievance;
- (b) it suggests misconduct beyond the discloser’s personal circumstances;
- (c) the discloser suffers from or is threatened with detriment for making a report; or
- (d) the discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

# Section 2: Australian Whistleblowing Policy

## 3 How to report

### 3.1 Who to make a report to

To be eligible to qualify for protection as a whistleblower under the Corporations Act you must report a concern covered by this policy to an **Eligible Recipient** (being a person noted in this section 3.1 and 3.5) even if you report your concerns anonymously, your disclosure turns out to be incorrect or where your legal adviser has advised you that your concern is not covered by the Corporations Act.

To ensure appropriate escalation and timely investigation we request that reports are made to:

- (a) the Chief Financial Officer;
- (b) an Executive General Manager;
- (c) the General Manager – Assurance;
- (d) the General Counsel; or
- (e) the Contact Officer

You can contact any of the above personnel by telephone, email or hard copy correspondence. Their contact details are available on the Company's intranet or by calling the Pact Group general telephone number on +61 3 9815 8388.

Alternatively, if you are not comfortable or able to report your concerns under this policy internally, you may prefer to make a report through the independent reporting service. Further information about how to make a report through this service is set out in section 3.2 of this policy.

### 3.2 How to make a report to the independent reporting service

You can make a report to the independent reporting service, Ethicspoint, by:

- (a) phoning the hotline on 1800 718 250 (Australia);
- (b) submitting a report through [www.pactgroup.ethicspoint.com](http://www.pactgroup.ethicspoint.com).

### 3.3 Content of reports and supporting documentation

While the Company does not expect you to have absolute proof or evidence of the relevant conduct, a report should show the reasons for your concerns and make full disclosure of the relevant details and any supporting documentation.

The following information will assist the investigation of your report:

- (a) your name, organisation and contact details (unless you wish to remain anonymous);
- (b) the nature of the issue you are concerned about;
- (c) the name of the relevant business and employees involved in the relevant conduct;
- (d) the reasons why you suspect the information you are reporting relates to a Reportable Matter; and
- (e) whether you consent to the recipient of your report disclosing your identity and the information disclosed in the report to other persons, including the CEO, members of the Audit, Business Risk and Compliance Committee and the Board of Directors of the Company.



# Section 2: Australian Whistleblowing Policy

The Company values and appreciates all genuine reports from whistleblowers, even if those reports are not confirmed or substantiated by subsequent investigations.

We recommend using the report contained at **Annexure A** to make any report. If you wish, the Contact Officer can assist you to complete the report.

## 3.4 Anonymous reports

You may elect to make a report anonymously, remain anonymous throughout the investigation process and after the investigation is finalised. The Company will respect your right to not identify yourself. However, if you choose to make a report anonymously, this may hinder the Company's ability to investigate the matter. Anonymous reports will still be protected under the Corporations Act.

Where you have elected to make a report anonymously, the Company will protect your anonymity by (where applicable):

- (a) communicating with you through anonymised an email address; and
- (b) adopting a pseudonym in circumstances where the discloser's identity is known to someone within the Pact Group but the discloser does not want to disclose their identity to others.

If a whistleblower chooses to make an anonymous disclosure under this policy, any investigation will be conducted as best as possible in the circumstances. A whistleblower may refuse to answer questions that they feel could reveal their identity at any time during the investigation or at any other time.

However, the Company may be unable to provide a whistleblower with the same level of practical support and protection if they do not provide their name.

If a whistleblower wishes to remain anonymous, they should, where possible, maintain ongoing communication with the Company so that the Company can seek further information or clarification to assist in investigating and addressing their disclosure, and provide them with feedback and updates regarding the progress of any investigation and outcomes.

## 3.5 Other reporting avenues

While the Company encourages a person to make a report in accordance with the processes set out in this policy, reports may also be made to the following **Eligible Recipients** and qualify for protection in accordance with the Corporations Act, which include:

- (a) a director or company secretary of the Company;
- (b) an internal or external auditor (including a member of an audit team conducting an audit) or actuary of the Company;
- (c) a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to matters pertaining to this policy;
- (d) the Australian Securities and Investments Commission (**ASIC**); and
- (e) the Australian Prudential Regulation Authority (**APRA**).

In addition to the protections available under this policy, a person may be protected at law if they make a public interest disclosure or an emergency disclosure in accordance with the relevant statutory regime. It is important for the discloser to understand the criteria for making a public interest disclosure or emergency disclosure. The Company suggests that you seek independent legal advice before making a public interest disclosure or emergency disclosure. See **Annexure B** for more information.

# Section 2: Australian Whistleblowing Policy

If you are unsure about whether to make a disclosure of Reportable Conduct, you may disclose in confidence to the Contact Officer. In the event you do not formally make a disclosure under the policy, the Company may nevertheless be compelled to act on the information you have provided if that information reasonably suggest that Reportable Conduct has occurred or may occur.

## 4 Investigating a report

### 4.1 Step 1: Assessment

The Company will acknowledge receipt of a report made under this policy within 3 business days after the matter has been reported in accordance with this policy.

After you have made a report, your Executive General Manager, General Counsel, Chief Financial Officer or the independent reporting service, will provide details of the report to the Contact Officer. However if you provided your contact details or information that may reveal your identity, this will only be released to the Contact Officer with your consent.

The **Contact Officer** is:

Kathryn de Bont  
General Counsel & Company Secretary  
+61 3 8825 4122  
kathryn.debont@pactgroup.com

The Contact Officer will assess the information provided and determine:

- (a) whether the disclosure related to Reportable Conduct and qualifies for protection under this policy;
- (b) whether sufficient information exists to allow the report to be investigated, whether an investigation is required, and if so, determine the appropriate investigation process, including:
  - (i) the nature and scope of the investigation;
  - (ii) who will conduct the investigation and whether that person should be external to the Company;
  - (iii) the nature of any technical, financial or legal advice that may be required; and
  - (iv) a timeframe for the investigation (having regard to the nature and scope of the Reportable Conduct, the complexity of the issues and any other relevant factors).

# Section 2: Australian Whistleblowing Policy

## 4.2 Step 2: Investigation

In some cases, it may not be possible or appropriate to undertake an investigation, including if the discloser is unable to be contacted or unwilling to provide the necessary information.

The form and process of any investigation and any subsequent report will vary depending on the nature of the subject matter and the need to provide protections to any whistleblower.

Investigations will be conducted by an investigating officer with the appropriate qualifications (**Investigation Officer**). In most instances, the Investigation Officer will be as follows:

- (a) reports of fraud or financial irregularity – the General Manager Assurance;
- (b) reports involving operational irregularity or product quality – the Executive General Manager of the relevant division of Pact Group;
- (c) reports of illegal acts, breach of Pact Group policies or regulatory breaches – the General Counsel; and
- (d) behavioural issues (such as harassment, bullying or discrimination) – the Executive General Manager of People & Culture.

Where a report is of a sensitive nature and it is inappropriate for the Investigation Officer nominated under this policy to investigate, or it would give rise to a conflict of interest, the Investigation Officer must inform the Contact Officer (or, if the Investigation Officer is, or the report involves, the Contact Officer, the Chief Financial Officer), who will appoint a replacement Investigation Officer.

Where a report is of a particularly serious nature, involves a member of the Executive Leadership Team or a Director, or where the Company otherwise considers it appropriate, external advisers will be used to conduct investigations.

During any investigation process, all employees are expected to cooperate with the directions of Investigation Officers, the General Counsel, and any external advisor assisting in the investigation process.

To avoid jeopardising an investigation, a whistleblower must keep confidential the fact that a report has been made (subject to any legal requirements).

The General Counsel will provide legal advice on issues associated with investigation.

## 4.3 Step 3: Providing updates to the whistleblower

Where practicable, once the matter has been passed to the Investigation Officer, a whistleblower will be contacted within 14 business days to discuss next steps, and during key stages in the process such as:

- (a) when the investigation process has begun (or if no investigation is to be conducted, to advise the whistleblower of this);
- (b) when the investigation is in progress; and
- (c) after the investigation has been finalised;

providing that the whistleblower can be contacted and that the contact does not compromise the whistleblower's anonymity. The frequency of these updates may vary depending on the nature of the report.

Depending on the circumstances, these updates may be provided verbally or in writing.

# Section 2: Australian Whistleblowing Policy

## 4.4 Step 4: Notification of outcome

If appropriate, and subject to any applicable confidentiality, privacy or legal constraints, the Contact Officer, or such other person as nominated by the Company may notify the whistleblower of the conclusion of the investigation and any action taken.

Subject to the law, any report and related documents will be subject to appropriate confidentiality.

## 4.5 Fair treatment

The Company will apply principles of procedural fairness and natural justice to the conduct of any investigation and resultant findings arising under this policy. In particular, the Investigation Officer will ensure that any employee mentioned in a report made in accordance with this policy is not unfairly treated during the course of the investigation of the matter. Employees will have the opportunity to be informed of and respond to any report of Reportable Matter made against them.

## 5 Whistleblowing Protection Officer

The Company will nominate a Whistleblower Protection Officer following a report under this policy.

The Whistleblower Protection Officer's role is to:

- (a) seek to protect the whistleblower and their wellbeing;
- (b) keep in regular contact with the whistleblower;
- (c) maintain the confidentiality of the whistleblower (if requested);
- (d) to attend any discussions with the Investigation Officer, or person nominated by the Investigation Officer to investigate the whistleblower's complaint, as the whistleblower's support person if requested by the whistleblower to do so;
- (e) to review any complaints that the whistleblower is being subjected to detriment as a result of making a complaint under the policy and report any complaints to the Executive General Manager of People & Culture; and
- (f) review any complaints that the whistleblower's confidentiality has been breached and where appropriate report to the General Counsel.

# Section 2: Australian Whistleblowing Policy

## 6 Protections provided under this policy

Where a whistleblower has made a report under this policy they will be eligible for the following protections under the Corporations Act:

- (a) protection from detrimental acts or omissions;
- (b) identity protection;
- (c) civil, criminal and administrative liability protection; and
- (d) compensation and other remedies

These protections apply not only to internal disclosures, but to eligible disclosures made to legal practitioners, regulatory and other external bodies, and to “public interest” and “emergency” disclosures that are made in accordance with the Corporations Act.

A whistleblower can still qualify for protection even if their disclosure turns out to be incorrect.

### 6.1 Protection from detriment

It is unlawful for a person to threaten to or engage in conduct that causes detriment to you because you have made a disclosure that qualifies for protection.

If you have reasonable grounds for making a report under this policy, you will not be personally disadvantaged as a consequence of having made the report. This means that you will be protected from conduct which causes you detriment including where the person that is causing the detriment to you believes or suspects that that you may have made or propose to make a disclosure that qualifies for protection.

Detrimental conduct includes being dismissed, demoted, altered to a position of disadvantage, harassed, intimidated, discriminated, or damage to your property, reputation, business or financial position by reason of making the report.

Detrimental conduct does not include administrative action that is reasonable to protect you from detriment or management of unsatisfactory work performance where the action is in line with the Company's performance management framework.

In order to protect you from detriment, the Company may take the following action which may include:

- (a) assessing the risk of detriment against you and other persons, commencing as soon as possible after receiving a report;
- (b) making support services available to you;
- (c) moving you to another office; or
- (d) reassigning you to another role at the same level.

A person who engages in detrimental behaviour towards you because you have made a report under this policy or believes or suspects that you may have made or propose to make a disclosure that qualifies for protection may also be subject to proceedings for a contravention of the Corporations Act.

If you consider that you have been retaliated against because you have made complaint under this policy, you should alert the Whistleblower Protection Officer, you may also seek independent legal advice or contact any regulatory body such as ASIC, APRA or the ATO.

# Section 2: Australian Whistleblowing Policy

## 6.2 Confidentiality

It is unlawful for a person to disclose your identity or information that is likely to lead to you being identified because you have made a disclosure that qualifies for protection, except:

- (a) to ASIC, APRA, or a member of the Australian Federal Police;
- (b) to a legal practitioner for the purpose of obtaining legal advice or legal representation about the whistleblowing provisions of the Corporations Act;
- (c) to a person or body prescribed by the Corporations Act regulations; or
- (d) with your consent.

The information contained in a disclosure you have made under this policy may be disclosed without your consent if the disclosure of this information is reasonably necessary to investigate the issues raised in the report, provided that:

- (a) the information does not include your identity; and
- (b) all reasonable steps have been taken by the Company to reduce the risk that your identity will be revealed from the information provided.

The Contact Officer, Investigations Officer and Whistleblower Protection Officer will take all reasonable steps to keep your identity confidential. This may include:

- (a) redacting all personal information or reference to you witnessing an event;
- (b) referring to you in a gender-neutral context;
- (c) ensuring your report is handled and investigated by qualified staff;
- (d) holding all information provided by you securely and in the strictest confidence.

The unauthorised disclosure of a whistleblower's identity, or information which may identify the whistleblower, may be regarded as a disciplinary matter to be dealt with in accordance with the Company's disciplinary procedures. In some circumstances, the disclosure of the identity of a whistleblower or information that is likely to lead to the disclosure of the whistleblower's identity may be a criminal and civil offence under the Corporations Act.

Any concerns regarding breach of confidentiality should be raised with the Whistleblowing Protection Officer. You may also lodge a complaint with a regulator, such as ASIC, APRA or the ATO, for investigation.

## 6.3 Civil, criminal and administrative liability protection

You may have additional rights and protections under other laws, including legislation such as the Corporations Act and the Fair Work Act 2009 (Cth). Nothing in this policy derogates from those rights and protections.

The Corporations Act<sup>2</sup> protects whistleblowers against certain legal actions related to making an eligible disclosure including:

- (a) criminal prosecution (and the disclosure cannot be used against the whistleblower in a prosecution, unless the disclosure is false);
- (b) civil litigation (such as for breach of employment contract); or
- (c) administrative action (including disciplinary action).

# Section 2: Australian Whistleblowing Policy

This protection does not grant a whistleblower immunity from any misconduct they were involved in that is revealed in the disclosure.

## 6.4 Compensation and other remedies

Additional legislative protections may also be available to eligible whistleblowers including:

- (a) compensation for loss, damage or injury suffered as a result of detrimental conduct;
- (b) an injunction to stop, prevent or remedy the effects of the detrimental conduct;
- (c) an order requiring an apology for engaging in the detrimental conduct; and
- (d) if the detrimental conduct wholly or partly resulted in the termination of an employee's employment: reinstatement to their position.

You are encouraged to seek independent legal advice if appropriate.

## 7 False reporting

If you make a report under this policy and it turns out to be incorrect, you will still be eligible for protection under the Corporations Act. However, if you knowingly make a false report or you otherwise fail to act honestly and do not have reasonable grounds to make a report you will not receive the protections of this policy. This includes reports which are vexatious, mischievous or frivolous reports.

If following the investigation of a report, the Investigation Officer or senior management determines on credible grounds that a report has not been made on reasonable grounds, including deliberate false reporting, then the Investigation Officer will raise the matter with Executive General Manager of People & Culture, and this may lead to disciplinary measures, which can include termination of employment and, in particularly serious situations, legal action. The Company recognises that people should be protected, but at the same time cannot allow the whistleblower protection program to be abused to the unfair prejudice of others.

The making of a report under this policy will not necessarily shield a person from the consequences flowing from any involvement in the relevant conduct. A person's liability for his or her own conduct is not affected by the disclosure of the conduct under this policy. However, in some circumstances the report may be a mitigating factor when considering disciplinary or other action.

## 8 Relevant policies

You should also review the Pact Group's other relevant policies, including the Code of Conduct and Diversity Policy. Copies of these policies are available on the Pact Group's intranet. Each employee must be familiar with and comply with each of these policies.

# Section 2: Australian Whistleblowing Policy

## 9 Access & training

- (a) This policy will be made available to every employee online, including on the Company's website, as well as in the induction pack provided to each new employee.
- (b) The Company will aim to provide annual training to:
  - (i) Employees regarding the process of reporting any concerns and the protections afforded to them; and
  - (ii) Eligible Recipients, Investigation Officers and the Contact Officer regarding their duties and obligations under this policy.

## 10 Record keeping and accountability

The General Counsel is responsible for:

- (a) establishing and maintaining the Independent Whistleblower Service;
- (b) communicating this policy and the Independent Whistleblower Service details to the Company's business units; and
- (c) otherwise ensuring maintenance and adherence to this policy.

The Company will establish and maintain a Whistleblower Register, which contains details of the Protected Disclosures received in accordance with this policy.

The Contact Officer will:

- (a) submit a quarterly summary report to the Audit Business Risk and Compliance Committee which whilst maintaining confidentiality, provides statistics of:
  - (i) the number of reports received, per quarter;
  - (ii) for each report, the type of misconduct alleged, the level of seniority of the alleged wrongdoer and the level of perceived risk;
  - (iii) for each report, the time taken to investigate it; and
  - (iv) the conclusion of each investigation (upholding or dismissing the report) and the nature of the action taken (such as disciplinary action).

## 11 Monitoring and review

The Company will conduct a review of the matters reported under this policy as appropriate to enable identification and management of any emerging risks. The General Counsel and the Audit Business Risk and Compliance Committee of the Company will review this Policy at least every second year.

The General Counsel and the Audit Business Risk and Compliance Committee may, in its discretion, adjust or exclude a specific requirement of this policy from time to time, either generally or on a case-by-case basis.

This policy may be amended, ceased or replaced, by resolution of the Board.

## 12 Further information

If you are unsure about any aspect of this policy, please contact your People & Culture Manager, the Contact Officer or the General Counsel.



# Annexure A

Private & Confidential

## Whistleblower Report Form

If you wish to report matters under the Whistleblower Policy, you should complete this form and give it to an internal Eligible Recipient. By doing this, you invoke the whistleblower reporting mechanism and you will be entitled to the protections contained in the Whistleblower Policy provided the report is made on reasonable grounds.

### Section A – Reporter Details

Do you wish your identity to be kept confidential?

yes  no

If you wish your identity to be kept confidential, the Eligible Recipient will not provide your identity details to the Contact Officer (unless you disclosed to that person), Investigation Officer or the Whistleblowing Protection Officer

Name: .....

Position: .....

Practice Group/Division: .....

Office: .....

### SECTION B – DETAILS OF MISCONDUCT

What misconduct or improper state of affairs or circumstances do you believe has occurred or exists?

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.....  
.....  
.....

Who do you believe is involved in the conduct or circumstances?

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.....

# Annexure A

Private & Confidential

When do you believe the conduct or circumstances occurred or existed?

.....  
.....  
.....

Do you believe anyone else knows about the conduct or circumstances? If so, who?

.....  
.....  
.....

Do you believe that any policies or controls have been breached or circumvented?

.....  
.....  
.....

Do you have any evidence such as documents or witnesses? If so, what or who? (Please attach a copy of any relevant documents.)

.....  
.....  
.....

Have you made any previous reports about the conduct or circumstances? If so, when and to whom?

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.....  
.....

## Section C – Reporter’s Signature

Reporter’s signature: .....

Date: ..... Reporter’s signature: .....

## Section D – Office Use Only

Name of Eligible Recipient: .....

Office: ..... Telephone: .....



# Annexure B

## Public Interest Disclosure

As at the date of the policy, to qualify for public interest disclosure protection under the Corporations Act, a discloser:

- (a) must have made an eligible report to ASIC, APRA or a prescribed Commonwealth authority<sup>3</sup>;
- (b) must confirm that at least 90 days have passed since the report was made;
- (c) does not have reasonable grounds to believe that action has been or is being taken to address the matters raised in the report;
- (d) has reasonable grounds to believe that further disclosure is in the public interest;
- (e) has provided ASIC, APRA or the prescribed Commonwealth authority (whichever received the initial report) with written notification that identifies the previous report and that they intend to make a public interest disclosure;
- (f) disclose information that is not greater than necessary to inform the recipient of the misconduct, or improper state of affairs<sup>4</sup>; and
- (g) make the disclosure to a member of Parliament of the Commonwealth, the Parliament of a State, or the legislature of Territory; or a journalist<sup>5</sup>.

## Emergency Disclosure

As at the date of the policy, to qualify for emergency disclosure protection under the Corporations Act, a discloser:

- (a) must have made an eligible report to ASIC, APRA or a prescribed Commonwealth authority<sup>6</sup>;
- (b) reasonably believes that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
- (c) has provided ASIC, APRA or the prescribed Commonwealth authority (whichever received the initial report) with written notification that identifies the previous report and that they intend to make an emergency disclosure;
- (d) disclose information that is not greater than necessary to inform the recipient of the substantial and imminent danger<sup>7</sup>; and
- (e) make the disclosure to a member of Parliament of the Commonwealth, the Parliament of a State, or the legislature of Territory; or a journalist<sup>8</sup>.

<sup>3</sup> section 1317AA and 1317AAD of the Corporations Act.

<sup>4</sup> section 1317AAD of the Corporations Act.

<sup>5</sup> as defined by section 1317AAD(3) of the Corporations Act.

<sup>6</sup> section 1317AA and 1317AAD of the Corporations Act.

<sup>7</sup> section 1317AAD of the Corporations Act.

<sup>8</sup> as defined by section 1317AAD(3) of the Corporations Act.

# Version Control Page

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