



# Whistleblower Policy

AGPAL Group

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# 1 References

- The 'Corporations Act 2001'
- The 'Taxation Administration Act 1953'
- The 'ASIC Regulatory Guide 270 – Whistleblower policies, November 2019'

# 2 Purpose of this policy

AGPAL Group whistleblower policy is an important tool to identify wrongdoing that may not be uncovered unless there is a safe and secure way to disclose wrongdoing.

The AGPAL Group is committed to the highest standards of integrity and conduct. If you are aware of possible wrongdoing we encourage you to disclose this information and will support you in doing so.

The purpose of this policy is:

- to ensure people who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported;
- to ensure disclosures are dealt with appropriately and on a timely basis;
- to provide transparency around the AGPAL Group's framework for receiving, handling and investigating disclosures;
- to support the AGPAL Group's values, code of conduct and ethics policy; • to support the AGPAL Group's long-term sustainability and reputation; and
- to meet the AGPAL Group's legal and regulatory obligations.

The AGPAL Group is committed to encouraging the reporting of any instances of suspected unethical, illegal, fraudulent or undesirable conduct involving the Group's businesses and provides protections and measures so that people who make a report can do so confidentially and without fear of intimidation, disadvantage or reprisal.

# 3 Who and what does this policy apply to?

This policy applies to and provides protections to Protected Whistleblowers.


You are a Protected Whistleblower and entitled to protection under the *Corporations Act 2001* (Cth) (**Corporations Act**) and, if applicable, under the *Taxation Administration Act 1953* (Cth) (**Taxation Administration Act**) if:

- you are an Eligible Whistleblower; and
- you have disclosed (or intend to disclose) a Reportable Matter to an Eligible Recipient or to the Australian Securities and Investments Commission (**ASIC**), the Australian Prudential Regulation Authority (**APRA**) or another entity prescribed under the Corporations Act.

See below for the meaning of the terms 'Eligible Whistleblower', 'Reportable Matter' and 'Eligible Recipient'.

You will also be entitled to protection as a Protected Whistleblower if you get advice from a legal practitioner on the operation of whistleblowing protection laws.

Also, in more specific and limited circumstances where a matter is of public interest or there is an emergency, a report may be protected if it's made to a journalist or a member of Parliament. It's important that you understand the criteria for making a public interest or an emergency disclosure to be covered by the whistleblower protections. the AGPAL Group recommends that you contact an independent legal adviser before making a public interest or an emergency disclosure.



An Eligible Whistleblower is a person who is, or has been, any of the following:

- an officer or employee of the AGPAL Group (this includes current and former employees who are permanent, part-time, fixed-term or temporary, interns, secondees, managers and directors);
- a person who supplies goods or services to the AGPAL Group or an employee of a person who supplies goods or services to the AGPAL Group (whether paid or unpaid) - this could include current and former volunteers, contractors, consultants, service providers and business partners;
- a person who is an associate of the AGPAL Group - for example, a director or company secretary of the AGPAL Group or a related body corporate of the AGPAL Group; or
- a relative, dependent or dependent of the spouse of any person referred to in this definition of Eligible Whistleblower.

## 4 Matters the policy applies to

The section below sets out what is a Reportable Matter that will qualify for legal protection under the Corporations Act (or the Taxation Administration Act, where relevant). Disclosures that aren't about a Reportable Matter will not be protected under the Corporations Act or the Taxation Administration Act and this policy.

### 4.1 Reportable Matter

A disclosure will concern a Reportable Matter if an Eligible Whistleblower has reasonable grounds to suspect that the information being disclosed is about:

- misconduct (including fraud, bribery, theft, negligence, default, breach of trust and breach of duty);
- an improper state of affairs or circumstances;
- behaviour that represents a danger to the public or the financial system;
- a breach of the Corporations Act; or
- a breach of the Taxation Administration Act or improper conduct in relation to the tax affairs, in relation to the AGPAL Group or a related body corporate of the AGPAL Group.

### 4.2 Personal work-related grievances

Personal work-related grievances that don't involve a detriment caused to you as a Protected Whistleblower (or a threat of detriment) aren't a Reportable Matter and aren't protected under the Corporations Act or Taxation Administration Act.

A personal work-related grievance is one that relates to your current or former employment that has implications for you personally but doesn't have significant implications for the AGPAL Group.

An example of a work-related grievance that is not protected by law could include if you believe you have missed out on a promotion that you deserve or if you don't like the managerial style of your supervisor.

However, a work-related grievance may still qualify for protection under the law if (for example):

- it is a mixed report that includes information about a Reportable Matter (as well as a work-related grievance);
- the AGPAL Group has broken employment or other laws which are punishable by imprisonment for 12 months or more or acted in a way that is a threat to public safety;
- the disclosure relates to information that suggests misconduct that goes further than the whistleblower's personal circumstances; or
- the whistleblower suffers from or is threatened with detriment for making a disclosure.

## 5 How do I make a report and who do I report to?

### 5.1 Making a disclosure

Reports can be made in person or by telephone, post or email. Reports can be made within business hours or outside business hours.

If, at any time, you are not sure about whether to make a protected disclosure, you can get independent legal advice. Any discussions you have with a lawyer will be protected under this policy and under law.

### 5.2 Eligible Recipients

A protected disclosure of a Reportable Matter can be made using any of the channels below (each is an Eligible Recipient of Reportable Matter):

- an officer of the AGPAL Group, such as the Group CEO (07 3327 3814) or the CFO (07 3327 3322)
- a director of the AGPAL Group (check the company website);
- (in relation to tax affairs) a tax agent or BAS agent of the AGPAL Group;
- an actuary of the AGPAL Group.

The Senior Management team has nominated the General Manager of People and Culture as the preferred and authorised initial 'eligible recipient' for a Whistleblower disclosure.

### 5.3 Other designated bodies that can receive disclosures

Disclosures of a Reportable Matter may also be protected when made to:

- ASIC;
- APRA;
- the Commissioner of Taxation; or
- another Commonwealth authority prescribed by law.

## 6 False reports

A Protected Whistleblower will still qualify for protection for a disclosure even if their disclosure turns out to be incorrect. However, anyone who knowingly makes a false report of a Reportable Matter, or who otherwise fails to act honestly with reasonable belief in respect of the report may be subject to disciplinary action, including dismissal.

## 7 Anonymous Disclosures

You may choose to remain anonymous when disclosing a Reportable Matter, over the course of the investigation and after the investigation is finalised. An eligible whistleblower may prefer to adopt a pseudonym for the purposes of their disclosure – or to create an anonymous email address to submit their disclosure to an Authorised Recipient. Anonymous disclosures are still protected under the Corporations Act 2001.

In some cases, though, it may be more difficult for the AGPAL Group to investigate an anonymous disclosure. However, it may be possible to address this if the whistleblower provides a means of contact for any follow up questions (i.e., via an anonymous email address).

## 8 Protections for Protected Whistleblowers

### 8.1 Confidentiality

Disclosures from Protected Whistleblowers will be treated confidentially and sensitively. Once a report is received, the Eligible Recipient will make sure immediate steps are taken to protect the identity of the Protected Whistleblower. This will include redacting the name and position of the Protected Whistleblower from any written record of the report, and making sure appropriate document security is implemented. [Insert other ways your organisation will protect confidentiality, if applicable.]

It's illegal for a person to identify Protected Whistleblowers or disclose information that is likely to lead to their identification. If you are a Protected Whistleblower, your identity and position (or any other information which would be likely to identify you) will only be shared if:

- you consent to the information being shared;
- the disclosure is to a recipient permitted by law such as the Commissioner of Taxation or Australian Federal Police; or
- the disclosure is otherwise allowed or required by law (for example, disclosure to a lawyer of the AGPAL Group to receive legal advice relating to the law on whistleblowing).

In addition, for information likely to identify an Eligible Whistleblower, this may be shared if it is reasonably necessary for the purposes of an investigation. In this circumstance all reasonable steps will be taken to reduce the risk that you will be identified.

### 8.2 Protection against detrimental treatment

It's illegal for a person to engage in conduct that causes (or threatens) detrimental treatment to a Protected Whistleblower in the belief or suspicion that a person has made, may make, proposes to make or could make a report of a Reportable Matter and where that belief or suspicion is a reason for the conduct.

Detrimental treatment could include dismissal, demotion, harassment, damage to your reputation, discrimination, disciplinary action, bias, threats or other unfavourable treatment connected with making a disclosure as a Protected Whistleblower.


The AGPAL Group will seek to ensure that Protected Whistleblowers are not subjected to detrimental treatment as a result of making (or intending to make) a disclosure under this policy. To protect Protected Whistleblowers from detrimental treatment, the AGPAL Group will:

- make an assessment of the risk of detriment against a Protected Whistleblower as soon as possible after receiving a disclosure of a Reportable Matter;
- make sure the AGPAL Group management are aware of their responsibilities to maintain the confidentiality of a Protected Whistleblower, address the risks of detriment and ensure fairness when managing the performance of, or taking other management action relating to, a Protected Whistleblower; and
- take practical action, as necessary, to protect a Protected Whistleblower from the risk of detriment and intervene if detriment has already occurred.

If a Protected Whistleblower believes that they have been subject to detrimental treatment, they should inform an Eligible Recipient immediately.

### 8.3 Other protections for Protected Whistleblowers

Protected Whistleblowers are protected from civil, criminal or administrative liability (including disciplinary action) for making reports of Reportable Matters. No contractual right (including under an employment contract) can be exercised against a Protected Whistleblower to stop them disclosing a Reportable Matter.



If you're a Protected Whistleblower and the disclosure is to an Eligible Recipient or other designated body as set out above or is a public interest disclosure or emergency disclosure, the information you disclose also can't be used against you in criminal proceedings or in proceedings for the imposition of a penalty (except if the proceedings are in respect of the falsity of the information).

Eligible Whistleblowers may also be entitled to seek compensation and other remedies through the courts if the AGPAL Group fails to protect the Eligible Whistleblower from detriment and the Eligible Whistleblower suffers loss or damage.

## **9 How will we investigate disclosures?**

Once a report of a Reportable Matter has been received from an Eligible Whistleblower, who has provided reasonable grounds for their belief that the Reportable Matter has occurred, an investigation of those allegations will begin as soon as practicable after the report has been received.

If the AGPAL Group determines that the information disclosed doesn't amount to a Reportable Matter, the Eligible Whistleblower will be, if practicable, informed of that decision. In some instances, reports may not be able to be responded to, for example, because they are anonymous reports.

If an investigation is conducted, it will:

- follow a 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.

Provided there are no restrictions or other reasonable bases for doing so, people against whom an allegation has been made will be informed of the allegation and will have an opportunity to respond to any allegation. That is, the AGPAL Group will take steps to ensure fair treatment of any person who is the subject of the Reportable Matter report as well as the Protected Whistleblower.

Investigations will be conducted promptly and fairly with due regard for the nature of the allegation and the rights of the people involved in the investigation. the AGPAL Group recognises the importance of balancing the rights of the Eligible Whistleblower and the rights of people against whom a report is made in ensuring fairness.

## **10 Communications with the Protected Whistleblower**

The AGPAL Group will ensure that, provided the claim was not submitted anonymously, the Protected Whistleblower is kept informed of the outcomes of the investigation of their allegations. This will be subject to the considerations of privacy of those against whom allegations are made and considerations of confidentiality affecting the AGPAL Group.

If the Protected Whistleblower is not an employee of the AGPAL Group, the Protected Whistleblower will be kept informed of the investigative outcomes (subject to privacy considerations as above), once the Protected Whistleblower has agreed in writing to maintain confidentiality in relation to any information provided to them regarding a report made by them.

## **11 Further support for Protected Whistleblowers**

### **11.1 What can a discloser expect to happen?**

When a person makes such a disclosure they are entitled to expect that:

- their identity remains confidential and their privacy is maintained at all times to the extent permitted by law,

- they will be protected from reprisal, harassment or victimisation for making the report,
- should the discloser's identity be improperly revealed for whatever reason, and retaliation is inferred, threatened or experienced by their disclosure, the AGPAL Group of companies will treat it as serious wrongdoing under this Policy and act according to process.

## **11.2 Protection from detrimental acts or omissions**

The AGPAL Group will not tolerate any detrimental action against a person or external organisation that has made or is believed to have made a disclosure of wrongdoing. Nor can any omissions or detrimental acts be made against that person's colleagues, employer (if a contractor or supplier) or relatives.

No AGPAL Group of companies directors, executives, employees or contractors may engage in conduct that causes detriment to a discloser (or another person) if:

- That person believes or suspects that the discloser (or another person) have made, may have made, proposes to make or could make, a disclosure that qualifies for protection under the *Corporations Act 2001* or other Act or situation(see Section 5)
- The belief or suspicion of disclosure is the reason, or part of the reason, for the detrimental conduct towards the discloser.

Under no circumstances may a person make a threat to cause detriment to a discloser (or another person) in relation to a disclosure.

## **11.3 How does AGPAL Group protect the privacy and confidentiality of disclosers?**

The AGPAL Group has a legal and regulatory obligation to protect the confidentiality and privacy of the discloser and their information.

If a person or organisation makes a disclosure of alleged or suspected wrongdoing under this policy, the organisation will follow the AGPAL Group Privacy policy and process to protect that discloser's or disclosing organisation's identity and any information received.

The AGPAL Group, its executive, management and its authorised officers cannot reveal the pseudonym or actual identity of a discloser or any information that is likely to lead to the identification of the discloser (that they have obtained directly or indirectly because the discloser made a disclosure that qualifies for protection).