

# Whistleblower Policy

## Purpose of this Policy

The purpose of this Whistleblower Policy (**Policy**) is to:

- support Westside Corporation Pty Ltd's (the **Company**'s) values and Policies, including the Workplace Policy;
- encourage Eligible Persons to raise any concerns and report instances of Potential Misconduct where there are reasonable grounds to support such action, without fear of disadvantage or reprisal;
- ensure Eligible Persons who disclose Potential Misconduct can do so safely, securely and with confidence that they will be protected and supported;
- outline the mechanisms that are in place for the reporting and investigation of Potential Misconduct; and
- to meet the Company's legal and regulatory obligations.

This Policy is an important tool to help the Company identify wrongdoing that may not be uncovered unless there is a safe and secure means for disclosing wrongdoing.

This Policy is made publicly available on the Company's website at: [www.westsidecorporation.com](http://www.westsidecorporation.com).

Capitalised terms used in this Policy are defined in the Schedule.

## Scope of this Policy

### Who this Policy applies to

This Policy applies to any individual who is, or has been, any of the following in relation to the Company:

- (a) an officer or employee (e.g. current and former employees who are permanent, part-time, fixed-term or temporary, interns, secondees, managers and directors);
- (b) a supplier of services or goods to the Company (whether paid or unpaid), including their employees (e.g. current and former contractors, consultants, service providers and business partners);
- (c) an associate of the Company; and
- (d) a relative (spouse, parent, grandparent, sibling or dependent) of an individual to whom (a) to (c) applies,

(each an **Eligible Person**).

### Matters this Policy applies to

**Potential Misconduct** is any suspected or actual misconduct, or an improper state of affairs or circumstances, in relation to the Company (including a related body corporate of the Company). This includes if you believe that a director, executive, manager, team member, contractor, supplier, tenderer or other person who has business dealings with the Company has engaged or attempted to engage in conduct which:

- is dishonest, fraudulent or corrupt, including bribery or other activity in breach of the Workplace Policy;
- is an illegal activity;
- represents a danger to the public or to the financial system;
- is unethical or in breach of the Company's policies (such as breaches of privacy or confidentiality, dishonestly altering company records or data, obtaining an unauthorised or inappropriate personal benefit, adopting questionable accounting practices or wilfully breaching the Workplace Policy or other policies or procedures);
- is potentially damaging to Company, a team member or a third party, such as unsafe work practices, environmental damage, health risks or abuse of Company property or resources;
- may cause financial loss to the Company or damage its reputation or be otherwise detrimental to the Company's interests; or
- concerns any other kind of serious misconduct or an improper state of affairs or circumstances.

Potential Misconduct generally does not include personal work-related grievances described below.

Eligible Persons who make disclosures of Potential Misconduct will qualify for protection in accordance with this Policy.

Reports must be based on reasonable grounds that the information disclosed is true. There will not be negative consequences if the information turns out to be incorrect, but you must not make a report that you know is untrue or is misleading. Making a false report is considered a serious matter and may result in disciplinary action.

#### [Personal work-related grievances](#)

A disclosure that relates solely to a personal work-related grievance may not be protected under this Policy. This is the case where the disclosure relates to a personal work-related grievance about any matter relating to the discloser's employment (or former employment, as applicable) having implications for the discloser personally.

Examples of personal work-related grievances which may not qualify for protection under this Policy include an interpersonal conflict between the discloser and another employee, a decision that does not involve a breach of workplace laws, a decision about the terms and conditions of engagement of the discloser or a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.

Personal grievances may still qualify for protection under this Policy in circumstances where:

- (a) the disclosure includes information about misconduct which would be Potential Misconduct, or where Potential Misconduct is accompanied by a personal grievance;
- (b) the Company has breached employment laws punishable by imprisonment for a period of 12 months or more, engaged in conduct which represents a danger to the public, or relates to information that suggests misconduct beyond the discloser's personal circumstances; or
- (c) the discloser suffers from or is threatened with detriment for making a disclosure.

Individuals who wish to raise a personal grievance should do so in accordance with the grievance procedures in the Workplace Policy or by raising the matter with HR or their manager.

## Making a Protected Disclosure

The Company has both informal and formal ways in which concerns can be raised depending on your circumstances and the level of seriousness of the issue.

If you are comfortable, you are encouraged to raise a concern informally outside of this Policy with your manager, a member of the human resources or legal teams or a member of the Leadership Team.

### Whistleblower Protection Officer

The Company has appointed the Company Secretary as the Whistleblower Protection Officer to receive disclosures under this Policy. A disclosure can be made to the Company Secretary through the contact details below:

Email	whistleblower@westsidecorporation.com
Telephone	+61 (0)7 3020 0947
Post	Attention: Company Secretary Level 17, 300 Queen Street Brisbane QLD 4000

### Eligible Recipients

You can also make a report to one of the following people:

- (a) a member of the Leadership Team;
  - a. Chief Executive Officer, Matt Wallach;
  - b. Chief Operating Officer, Simon Mewing;
  - c. Chief Financial Officer, Brendan Madden
  - d. Chief Risk Officer, Reneke Van Soest
  - e. Chief Legal Officer, Darren White
- (b) a director or secretary of the Company or a related body corporate; or
- (c) an auditor, or a member of the audit team conducting the audit, of the Company.

### Disclosable Corporate Matters and Disclosable Tax Matters

In the case of Disclosable Corporate Matters and Disclosable Tax Matters, Eligible Persons may also make a report in relation to that matter to:

- (a) in the case of a Disclosable Corporate Matter, to an actuary of the Company or any subsidiary of the Company, the Australian Securities and Investments Commission (**ASIC**), or the Australian Prudential Regulation Authority (**APRA**); and
- (b) in the case of a Disclosable Tax Matters, to the Commission of Taxation Reports, a registered tax agent or BAS agent who provides tax agent services or BAS services to the Company or any other employee or officer of the Company who has functions or duties that relate to the tax affairs of the Company.

If you wish to make a disclosure of a Disclosable Corporate Matter or a Disclosable Tax Matter to one of these organisations, you can do so through their website.

### Making an anonymous report

A disclosure can be made anonymously by submitting reports directly to the Whistleblower Protection Officer through the contact details provided above.

While the Company will not investigate the identity of a discloser of an anonymous Protected Disclosure, it is the discloser's obligation to manage their anonymity in submitting a Protection Disclosure, including by expressly stating in their disclosure that the Protected Disclosure is being made on an anonymous basis. Neither the Company, its officers or employees nor the Whistleblower Protection Officer shall be liable if the discloser's identity is, or becomes, readily ascertainable through an action of the disclosure.

If a discloser chooses to disclose Potential Misconduct anonymously, this may hinder the ability of the Company to fully investigate the matter. Accordingly, the Company encourages disclosers to provide contact details to assist in any investigation into the matter. The ways in which a discloser's anonymity may be preserved, notwithstanding the provision of contact details, is discussed below under protections available to disclosers.

### Obtaining legal advice

Eligible Persons may also disclose information to a Legal Practitioner for the purposes of obtaining legal advice or legal representation in respect of the application of the whistleblower regime under the *Corporations Act 2001 (Cth) (Corporations Act)* to the Potential Misconduct.

## What happens when a report is made?

### Role of the Whistleblower Protection Officer

The Whistleblower Protection Officer is responsible for:

- a) assessing any disclosure received and determining whether:
  - a. it qualifies for protection; and
  - b. an investigation is required,
- b) coordinating any investigation;
- c) documenting and handling all matters in relation to the disclosure and any subsequent investigation; and
- d) finalising all investigations.

The Whistleblower Protection Officer will, at all times, have direct and unrestricted access to reasonable financial, legal and operational assistance when this is required for any investigation.

### Investigation

If, after assessing a disclosure, it is determined that a formal investigation is required, the Whistleblower Protection Officer will determine:

- (a) the nature and scope of the investigation;
- (b) the person(s) within or outside the Company who will lead the investigation; and

- (c) the nature of any technical, financial or legal advice that may be required to support the investigation; and
- (d) the timeframe in which the investigation is to be completed.

The Whistleblower Protection Officer is responsible for ensuring that the investigation is conducted in a timely manner and to the extent possible based on the details provided with the Protected Disclosure.

The Company acknowledges that investigations are required to be independent of the discloser and the individuals who are the subject of the disclosure and the work group involved. The Company may conduct the investigation internally, where it is possible to do so in a manner which maintains that independence or may engage external investigators where the Company considers appropriate.

### Keeping the discloser informed

Where a discloser has provided contact details, they will be provided with regular updates. The frequency and timeframe for those updates will vary depending on the nature of the disclosure and the extent of any investigation.

Appropriate corrective action will be taken as warranted by the investigation and as determined by the Board of the Company in its sole discretion.

### Files and records

All files and records created in the course of an investigation will be retained under strict security. The unauthorised release of information without the discloser's consent to any person not involved in the investigation (other than the Board) is a breach of this Policy, subject to any requirements of applicable law.

### Documenting and reporting on disclosures and investigations

The Board will receive copies of all investigation reports from the Whistleblower Protection Officer. Anonymity and confidentiality requirements will be observed by the Board.

Where it is appropriate to do so, the discloser will be provided with details of the outcome. However, there are a number of circumstances in which it may not be appropriate to do so, for example where the outcome involves information of a personal or sensitive nature relating to the employment of someone other than the discloser.

## Protection of Disclosers

Where an Eligible Person makes a disclosure of Potential Misconduct to an Eligible Recipient which qualifies for protection under this Policy (a **Protected Disclosure**), they are entitled to the protections set out below.

### Confidentiality

All Protected Disclosures will be kept confidential to the extent possible, subject to legal and regulatory requirements. The Whistleblower Protection Officer is responsible for discussing the Company's measures for ensuring confidentiality of a discloser's identity with the discloser, where possible.

## How the discloser's identity will be protected

The Company and the Whistleblower Protection Officer will protect the confidentiality of a discloser's identity by:

- (a) removing or redacting any personal information;
- (b) referring to the discloser in a gender-neutral context;
- (c) where possible, contacting the discloser to help identify certain aspects of their disclosure that could inadvertently identify them;
- (d) where possible or known to the Company or the Whistleblower Protection Officer, not disclosing particulars of a Protected Disclosure that would suggest the identity of the discloser without obtaining the prior consent of the discloser, to the extent permitted by law.

Any disclosure of a Protected Disclosure or any investigation report that is produced as a result of that Protected Disclosure will be on a strictly confidential basis.

While the Company will not disclose the discloser's identity, it may disclose information that may lead to the identification of the discloser if it is reasonably necessary for the investigation of Potential Misconduct and all reasonable steps are taken to reduce the risk that the discloser will be identified.

Where anonymity has been requested by a discloser, a pseudonym will be used in any investigation reports.

A discloser's identity may, in practice, become known or suspected in circumstances where:

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

## When a discloser's identity can be disclosed without their consent

The identity of, or information likely to identify, a discloser may be disclosed without the discloser's consent to:

- a) ASIC, APRA, the Commissioner of Taxation or a member of the Australian Federal Police in the course of reporting the Protected Disclosure to those authorities; and
- b) A legal practitioner to the extent required to obtain legal advice or legal representation in respect of the application of the Whistleblower regime under the Corporations Act to the Protected Disclosure.

## If you believe that there has been a breach of confidentiality

If a discloser believes that there has been a breach of confidentiality, they can make a complaint to the Company by contacting the Whistleblower Protection Officer in accordance with this Policy or, if the complaint relates to the Whistleblower Protection Officer, by contacting any other Eligible Recipient. A discloser may also lodge a complaint with a regulator, such as ASIC, APRA or the ATO, for investigation if they believe that there has been a breach of confidentiality.

## Protection from detrimental acts or omissions

### Fair and objective treatment

If a report is made about you or you are involved or implicated in a report or an investigation, the Company will ensure fair and objective treatment of those mentioned in any disclosure and to who such disclosures relate. While the processes and form of investigation to be adopted will depend on the substance and nature of each Protected Disclosure, the Whistleblower Protection Officer will:

- (a) take all reasonable steps to initially conduct the investigation independently of the subject of the allegations;
- (b) where an investigation needs to be undertaken, ensure that the process is objective, fair and independent;
- (c) ensure that an employee who is the subject of a disclosure is advised about the subject matter of the disclosure as and when required by principles of natural justice and procedural fairness and prior to any actions being taken; and
- (d) ensure that individuals who are the subject of a disclosure are advised of the support services, including the employee assistance program, available to them and how they can access those services.

To the extent that a Protected Disclosure is not anonymous, the Whistleblower Protection officer will endeavour to discuss the investigation process with the discloser.

### General protections

Eligible Persons who report Potential Misconduct under this Policy must not be personally disadvantaged by dismissal, demotion, harassment (in any form), discrimination or current or future bias or unfavourable treatment as a result of submitting a Protected Disclosure.

If a discloser is subjected to unfavourable treatment as a result of submitting a Protected Disclosure, they should inform the Whistleblower Protection Officer immediately.

A discloser will not have experienced unfavourable treatment or disadvantage where the company takes actions which are reasonable or routine administrative actions. For example:

- actions that are reasonable to protect a discloser from detriment (e.g. moving a discloser who has made a disclosure about their immediate work area to another desk, office or area to prevent them from detriment);
- managing a discloser's unsatisfactory work performance where the action is consistent with the Company's ordinary performance management practices or policies.

The discloser is not protected from civil, criminal, contractual or administrative liability (including disciplinary action) for any conduct by the discloser which may be revealed in connection with the Protected Disclosure. However, if the discloser reports such conduct and actively cooperates in an investigation in which they may be implicated, there may be some cases where the fact they have made a report will be taken into account as a mitigating factor when determining actions which may be taken against them.

### Remedies

Where a person suffers harm because of a disclosure that is protected under this Policy, they may be entitled to compensation or other remedies through the Court where:

- (a) they have suffered loss, damage or injury because of the disclosure; and
- (b) the Company has failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

#### Support available to disclosers

Current and previous employees, along with their immediate family members, have access to confidential and external counselling support through the Employee Assistance Program, Assure.

To access this service, please use the numbers below:

Australia: 1800 808 374

New Zealand: 0800 464 387

#### Protections under the Corporations Legislation and Taxation Administration Act

The Corporations Act and the Taxation Administration Act provide additional protections in relation to the reporting of Disclosable Corporate Matters or Disclosable Tax Matters (as applicable).

A **Disclosable Corporate Matter** means information that the Eligible Person has reasonable grounds to suspect:

- a) concerns misconduct, or an improper state of affairs or circumstances, in relation to the Company;
- b) indicates that the Company or any of its officers or employees, or a Related Body Corporate or any of its officers or employees has engaged in conduct that:
  - a. constitutes an offence against, or contravention of, a provision of any Corporations Legislation;
  - b. constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or longer; or
  - c. represents a danger to the public or the financial system; or
  - d. prescribed by the Corporations Regulations as a ‘disclosable matter’ for the purposes of section 1317AA(5) of the Corporations Act.

A **Disclosable Tax Matter** means:

- c) where the information is to be disclosed to the Commissioner of Taxation, information which the Eligible Person considers may assist the Commissioner of Taxation to perform his or her functions or duties under taxation law in relation to the Company;
- d) where the information is to be disclosed to an Eligible Tax Recipient, information which the Eligible Person:
  - a. has reasonable grounds to suspect indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the Company, any member of the Group or their respective associates; and
  - b. considers may assist the Eligible Tax Recipient to perform his or her functions or duties under taxation law in relation to the Company and its respective associates.

The disclosure of a Disclosable Corporate Matter or a Disclosable Tax Matter by an Eligible Person qualifies for protection under the Corporations Act or the Taxation Administration Act (as applicable) if:

- e) the report is made to an Eligible Recipient;
- f) the report is in respect of a Disclosable Corporate Matter or a Disclosable Tax Matter (each of a Disclosable Corporate Matter and a Disclosable Tax Matter are more limited than the scope of Potential Misconduct).

If these conditions are met, the Corporations Act and/or the Taxation Administration Act provide the following protections to the Whistleblower:

- a) the Whistleblower is not subject to any civil, criminal or administrative liability (including disciplinary action) for making the Protected Disclosure. The Whistleblower is not, however, protected from civil, criminal or administrative liability for any of its conduct which may be revealed in connection with the Protected Disclosure.
- b) No contractual or other remedy may be enforced or exercised against a Whistleblower as a penalty for making the Protected Disclosure, and a contract to which the Whistleblower is a party may not be terminated on the basis that the Protected Disclosure constitutes a breach of the contract.
- c) If the Protected Disclosure is reported to:
  - a. in the case of a Disclosable Corporate Matter, Eligible Corporate Recipients, Journalists or Parliamentary Members in accordance with this Policy; or
  - b. in the case of a Disclosable Tax Matter, the Commissioner of Taxation,the Protected Disclosure is not admissible in evidence against the Whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the Protected Disclosure.
- d) Anyone who causes, or threatens to cause, detriment to the Whistleblower because of their belief or suspicion that the Whistleblower has made, proposes to make or is entitled to make a Protected Disclosure may be guilty of an offence and liable for damages due to the Whistleblower.
- e) Subject to limited exceptions summarised in this Policy, the person to whom the Protected Disclosure is made must not disclose the substance of the Protected Disclosure, the Whistleblower's identity or information likely to lead to identification of the Whistleblower.

## Emergency & Public Interest Disclosures

### Public interest and emergency disclosures

Where an Eligible Person makes a valid Public Interest Disclosure or an Emergency Disclosure to a parliamentarian or a journalist, that disclosure will qualify for protection.

In this section, a **Journalist** means person who is working in a professional capacity as a journalist for any of the following:

- (a) a newspaper or magazine;
- (b) a radio or television broadcasting services; or
- (c) an electronic service (including a service provided through the internet) that is operated on a commercial basis and is similar to a newspaper, magazine or radio or television broadcast.

Before making a disclosure under this section, disclosers should ensure that they clearly understand the criteria for making a public interest or emergency disclosure. A discloser should consider

contacting an independent legal adviser before making a public interest disclosure or an emergency disclosure.

### Public Interest Disclosure

A **Public Interest Disclosure** involves the disclosure of information to a journalist or a parliamentarian, where:

- (a) At least 90 days have passed since the discloser made the disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation;
- (b) The discloser does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure;
- (c) The discloser has reasonable grounds to believe that making a further disclosure of information is in the public interest; and
- (d) Before making the public interest disclosure, the discloser has given written notice to the body to whom the previous disclosure was made that:
  - a. includes sufficient information to identify the previous disclosure; and
  - b. states that the discloser intends to make a public interest disclosure.

### Emergency Disclosure

An **Emergency Disclosure** involves the disclosure of information to a journalist or parliamentarian, where:

- (a) the discloser has previously made a disclosure of the information to ASIC, APRA or another Commonwealth body prescribed by regulation;
- (b) the discloser has reasonable grounds to believe 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) before making the emergency disclosure, the discloser has given written notice to the body to whom the previous disclosure was made that:
  - a. includes sufficient information to identify the previous disclosure; and
  - b. states that the discloser intends to make an emergency disclosure; and
- (d) the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.

## Policy management

### Updates to this Policy

This Policy may only be amended with the approval of the Board, other than in respect of the names, titles and contact details of any individual named in this Policy which may be updated by the Company Secretary as appropriate.

## **Adoption**

This Policy was adopted by the Board on 19 December 2019 and takes effect from that date. The Board will review this Policy periodically. The Company Secretary will communicate any amendments as appropriate.

## **[Availability of this Policy](#)**

The Company Secretary is to make this policy available to all officers and employees of the Company by publishing the policy on the Intranet and arranging for it to be published on the Company's website. Employees or officers who do not have access to the intranet will be provided with an emailed copy of this Policy on request.