

Whistleblower Policy

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atturra

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1. Purpose

[Atturra Ltd] (and its Related Entities and Related Bodies Corporate, as defined under the *Corporations Act 2001* (Cth)) ("**Group**") is committed to facilitating a culture of ethical and honest behaviour. The objective of this Whistleblower Policy ("**Policy**") is to provide information about the protections available to Whistleblowers and the processes for dealing with reports of misconduct or illegal activity. This Policy aims to encourage a confidential and safe environment to ensure that Whistleblowers are not subjected to harassment, victimisation or discrimination as a result of speaking up. This Policy will be made available on the Group's intranet and can be accessed by all officers and employees of the Group at any time.

This Policy has been developed in accordance with the provisions relating to the protection of Whistleblowers in the *Corporations Act 2001* (Cth) and any other relevant rules or regulations under that Act.

2. Application

This Policy applies to Whistleblowers who may be a current or former:

- Officer or employee; or
- Contractor, supplier of goods and services, service provider or consultant (or an employee of those parties), of any Group member, or spouse, relative or dependent of any of the above.

This Policy does not form a part of any employment contract or industrial instrument. However, all officers, employees and contractors of the Group must comply with this Policy. This Policy supplements, and is not in derogation of, any other policies applicable to the Group.

3. Matters for Disclosure

3.1. Disclosable Matter

Whistleblowers may disclose any behaviour, activity or practice that they suspect on reasonable grounds to be unethical, improper or illegal. Examples of disclosable matters include:

- Illegal activities relating to the Group such as fraud, theft, use of illicit drugs, corruption, damage against property, bribery, violence, or a breach of any other relevant legislation;
- Behaviour that is oppressive, discriminatory, an abuse of authority;
- Unethical and improper conduct such as mismanagement of finances and non-compliance with financial reporting practices;
- Conduct within the Group that represents a danger to the public including public health, safety or the environment; or
- Any other conduct which may cause harm to the interests of the Group.

3.2. Personal Work-Related Grievances

For the avoidance of any doubt, disclosures that are classified as a Personal Work-Related Grievance are not within the scope of this Policy. Personal Work-Related Grievances may relate to the employee's current or former employment but will not have broader implications for the Group. Examples of such grievances include:

- Interpersonal conflicts between employees; or
- A decision relating to a promotion, transfer, or disciplinary action of an employee.

Personal work-related grievances must be raised with your manager, or HR representative.

4. Making a Disclosure

4.1. Process

Any disclosable matters should first be reported to an Eligible Recipient, which includes an employee’s manager, a member of senior management, or the head of human resources. Once a report has been received by an Eligible Recipient, an internal investigation will be conducted by that person as soon as practicable. If it is unable to be resolved by the Eligible Recipient, the report may be referred for further investigation to the WPO.

Where it is not appropriate to report to an Eligible Recipient, or an employee has already spoken to an Eligible Recipient but no action has been taken within a reasonable time, a report can be made by contacting the Whistleblower Policy Officer (“**WPO**”) via:

Email	whistleblower@atturra.com
Post	The Whistleblower Policy Officer c/- Atturra Ltd, Level 2, 10 Bond St, Sydney NSW 2000

A disclosure made under this Policy should contain as much detail as possible of all relevant facts and circumstances, as well as any evidence or supporting documentation.

If the report has been made directly to the WPO, the WPO, or WPO’s delegate, will conduct a preliminary investigation as soon as practicable to assess whether the disclosure should be investigated. If after preliminary inquiries the WPO, or WPO’s delegate, determines that the disclosure is baseless, the investigation will immediately come to a close and the Whistleblower will be informed of this outcome. If the report is unsubstantiated or more information is required, the WPO, or WPO’s delegate, will contact the Whistleblower to obtain more information before proceeding with the investigation (provided that the report has not been made anonymously).

If the WPO decides that the report should be investigated, the Whistleblower will be provided with progress and feedback in relation to the investigation if consent is given. Individuals who are the subject of a report will be informed of the allegations and will be given a fair and reasonable opportunity to respond in accordance with the rules of procedural fairness/natural justice. The WPO, or WPO’s delegate, will conduct all investigations fairly and objectively.

The outcome of the investigation will be communicated to the Whistleblower and any individuals the WPO considers appropriate.

4.2. Confidentiality and Anonymity

The identity or any information that is likely to lead to the identification of a Whistleblower will be kept confidential unless the Whistleblower has consented in writing that their identity may be disclosed. The identity of a Whistleblower will continue to be kept confidential after the investigation has concluded. However, the identity of the Whistleblower may be disclosed without their consent if the disclosure is made to:

- Australian Securities and Investments Commission, Australian Prudential Regulation Authority, or the Australian Federal Police; or
- A legal practitioner for the purpose of obtaining legal advice or legal representation.

A person may not provide to a court or tribunal any information contained in any form which discloses the identity of a Whistleblower, or any information that is likely to lead to the identification of a Whistleblower, without first seeking legal advice.

The Whistleblower may choose to remain anonymous when making a report. However, anonymous reports have significant limitations that may inhibit the occurrence of a proper investigation due to the inability to gather additional information from the Whistleblower. Moreover, it will be difficult for an anonymous Whistleblower to enforce the protections afforded by this Policy.

4.3. External Reporting Agencies

If a person does not feel comfortable making a disclosure internally, then they also have the option of making a disclosure outside the normal business channels to either ASIC or APRA.

There are also various external support services available who you can make a report to where your disclosure does not relate to a disclosable matter.

4.4. Good Faith

In making a disclosure under this Policy, all parties must act in good faith. Employees who intend to make a disclosure must not act for any malicious purpose and must hold a genuine belief that there has been an instance of a disclosable matter. Disclosures must not be trivial or vexatious in nature and such reports may be treated as a false report. Where there has been a false report or it has been determined that a disclosure has been maliciously made, the Group reserves the right to take disciplinary action against the relevant employee.

5. Protections

5.1. Protection from Detriment

By making a disclosure under this Policy, a Whistleblower will be protected by the Australian Whistleblower Laws. Under the Australian Whistleblower Laws, it is an offence to victimise, cause or threaten detriment to a Whistleblower or a person who is suspected to be a Whistleblower. The WPO will take reasonable steps to protect Whistleblowers from Detriment.

Detriment includes, but is not limited to:

- Dismissal;
- Alteration of an employee's position or duties to his or her disadvantage;
- Discrimination, harassment or intimidation;
- Harm or injury including psychological harm;
- Damage to property, reputation, business or financial position; or
- Any other conduct that may be classified as retaliation.

The protections under this Policy will not extend to the consequences flowing from the investigation. If a Whistleblower is implicated in the subject of a report, their liability will not be protected by this Policy.

5.2. Compensation and other remedies

A Whistleblower may seek compensation and other remedies through the courts if:

- the Whistleblower suffers Detriment, loss, damage or injury because of a disclosure under this Policy; and
- the Group failed to take reasonable precautions and exercise due diligence to prevent the Detriment, loss, damage or injury.

A Whistleblower should first seek independent legal advice when seeking compensation and other remedies from the court system.

5.3. Support for Whistleblowers

Under the Australian Whistleblower Laws, if a Whistleblower makes a disclosure in alignment with this Policy, the Whistleblower will be protected from the following:

- Civil liability (e.g. any legal action against the discloser for breach of an employment contract, duty of confidentiality or another contractual obligation);
- Criminal liability (e.g. attempted prosecution of the discloser for unlawfully releasing information, or other use of the disclosure against the discloser in a prosecution (other than for making a false disclosure)); and
- Administrative liability (e.g. disciplinary action for making the disclosure).

In addition, a contract to which the Whistleblower is a party may not be terminated on the basis that a disclosure constitutes a breach of the contract, and no contractual remedy may be enforced against the Whistleblower on the basis of the disclosure.

The protections under the Australian Whistleblower Laws will not extend to any misconduct by the Whistleblower in the course of disclosure. |

If you have made a disclosure under this Policy and you require support, you may contact the WPO. The WPO will endeavour to provide support for any matters relating to this Policy and will safeguard the interests of the Whistleblower. The WPO will also ensure the integrity of the reporting process.

5.4. Support for Implicated Individuals

This Policy confirms that no action will be taken against individuals who are the subject of a disclosure under this Policy until any allegations have been substantiated in the preliminary investigation stage. All individuals who are the subject of a disclosure must be kept confidential and the identity of implicated individuals may only be disclosed to enable the investigation to be conducted properly.

An individual who is notified that they are the subject of a report may seek support in dealing with any ongoing concerns by contacting the WPO. The WPO will then appoint an independent support person. The WPO may also refer the implicated individual to any third-party support providers.

6. Consequences for Non-Compliance

A breach of any part of this Policy may result in a formal warning, counselling, disciplinary action, up to and including summary dismissal.

A breach of this Policy may also trigger civil or criminal penalties under the Australian Whistleblower Laws.

7. Review Cycle

This Policy is available on the Group intranet sites and will be reviewed annually in order to ensure that it complies with all relevant legislative requirements. This Policy may be amended, withdrawn or replaced at any time at the sole discretion of the Group.

8. Definitions

In this Policy, unless the context otherwise requires:

Australian Whistleblower Laws means the regimes contained under Part 9.4AAA of the *Corporations Act 2001* (Cth) and Part IVD of the *Taxation Administration Act 1953* (Cth).

Detriment has the meaning given under section 5.1 of this Policy.

Eligible Recipient includes an officer or senior manager of a Group member, a member of the audit team of a Group member, an actuary of a Group member, and for the purposes of this Policy includes an employee's direct manager, supervisor, or human resources advisor.

Personal Work-Related Grievance means a grievance about any matter in relation to an individual's employment or former employment which has, or tends to have, implications only for the individual personally, and where the information *does not*:

- have significant implications to the entity to which it relates, or any other entity, that does not relate to the individual;
- concern the following types of misconduct:
 - A contravention by any Group member or by an employee of any Group member of the:
 - *Corporations Act 2001* (Cth);
 - *Australian Securities and Investments Commission Act 2001* (Cth);
 - *Banking Act 1959* (Cth);
 - *Financial Sector (Collection of Data) Act 2001* (Cth);
 - *Insurance Act 1973* (Cth);
 - *National Consumer Credit Protection Act 2009* (Cth);
 - *Superannuation Industry (Supervision) Act 1993* (Cth);
 - Or any instrument made under any of the Acts referred to above;
 - A criminal offence by any Group member or an employee of any Group member against the Commonwealth punishable by imprisonment for a period of 12 months or more; or
 - An act by any Group member or an employee of any Group member that poses a danger to the public or the financial system.

Whistleblower means a person who falls under the definition specified under section 2 of this Policy who reports instances of unethical or unlawful conduct in accordance with this Policy.

Whistleblower Policy Officer (WPO) is a person nominated by the Group and is responsible for all enquiries or matters arising out of, or in connection with, this Policy.