

Empired Ltd

ACN 090 503 843

and its subsidiaries

WHISTLEBLOWER PROTECTION POLICY

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1. BACKGROUND AND PURPOSE

Empired Ltd and its subsidiaries (collectively referred to in this policy as Empired or **Company**) is committed to conducting all of its business activities fairly, honestly with integrity, and in compliance with all applicable laws, rules and regulations. Its board, management and people are dedicated to high ethical standards and recognise and support the Company's commitment to compliance with these standards.

The Company has adopted this Whistleblower Protection Policy for the purposes of:

- (a) encouraging and supporting our people to feel confident to speak up safely and securely if they become aware of wrong-doing or illegal or improper conduct within the Company;
- (b) providing information and guidance on how to report such conduct, how reports will be handled and investigated in a timely manner and the support and protections available if a report is made;
- (c) setting out the responsibilities of the Company and its management in upholding the Company's commitment to reporting any illegal, unethical or improper conduct; and
- (d) promoting ethical behaviour and a culture of speaking up to deter wrong-doing.

This Whistleblower Protection Policy is in compliance with the ASX Corporate Governance Principles and Recommendations – 4th Edition as well as industry standards and the Company's legal and regulatory obligations and is aligned to ASIC's Regulatory Guide RG 270 Whistleblower Policies.

This Whistleblower Protection Policy applies globally. To the extent that laws and regulations in any country are more rigorous or restrictive than this Policy, those laws and regulations should be followed by any subsidiary operating in that country. Where a country has specific whistleblower laws which are less rigorous than this Whistleblower Protection Policy prevails. The Company may, from time to time, provide country-specific directions for subsidiaries operating in countries outside of Australia.

In this Whistleblower Protection Policy, references to the Company includes references to Empired Limited and all of its subsidiaries including overseas subsidiaries Interger Ltd in New Zealand and, Interger North America Ltd.

A flowchart to assist you with the Whistleblower Protection Policy is attached at Annexure 3.

2. DEFINITIONS

In this Whistleblower Protection Policy the following words or phrases mean the following:

AFP means the Australian Federal Police.

APRA means the Australian Prudential Regulation Authority.

ASIC means the Australian Securities and Investments Commission.

Commissioner means the Commissioner of Taxation (in the context of the Australian Taxation Office only).

Corporations Act means the *Corporations Act 2001* (Cth).

Disclosable Matter has the meaning set out in clause 6.1.

Discloser means a person disclosing a Disclosable Matter under this Whistleblower Protection Policy and includes an individual who is, or has been, one of the following in relation to the Company:

- (a) an officer or employee of the Company (and includes 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 (and includes current and former contractors, consultants, service providers and business partners);
- (c) an associate of the Company,
or a relative or dependant of one of the above (or of their spouse).

People means all persons (whether authorised or unauthorised) acting on behalf of the Company at all levels, including officers, directors, agents, representatives, temporary staff, contractors, consultants and employees of the Company, as the context requires.

Recipient has the meaning set out in clause 6.2(a).

Taxation Act means the *Taxation Administration Act 1953* (Cth).

3. WHO THE WHISTLEBLOWER PROTECTION POLICY APPLIES TO

- (a) The Company requires its People to comply with this Whistleblower Protection Policy and any applicable whistleblower laws and regulations, including the provisions under the Corporations Act and Taxation Act.
- (b) The Whistleblower Protection Policy applies to all Disclosers of Disclosable Matters. However, additional disclosures may be protected under other legislation.

4. RESPONSIBILITY FOR COMPLIANCE AND TRAINING

- (a) The Company's board of directors (**Board**) is responsible for the overall administration of this Policy. The Board will monitor the implementation of this Policy and will review on an ongoing basis its suitability and effectiveness. Internal control systems and procedures will be reviewed regularly to ensure that they are effective in minimising the risk of non-compliance with this Whistleblower Protection Policy.
- (b) The Board appointed the Company Secretary as the Whistleblower Protection Officer who will be responsible for:

- (i) protecting Disclosers and applying this Whistleblower Protection Policy;
 - (ii) monitoring the effectiveness of relevant policies and reporting to the Board; and
 - (iii) ensuring compliance with whistleblower training and programs.
- (c) The Board may appoint a Whistleblower Investigating Officer who will be responsible for:
 - (i) investigating reports made under this Policy; and
 - (ii) reporting to the Board or a Committee of the Board.
- (d) A copy of this Policy will be made available on the Company's website and SNAP and in such other ways.
- (e) All People are required to understand and comply with this Whistleblower Protection Policy and to follow the reporting requirements set out in this Policy. Training on how to comply with this Policy will be provided to all People (including recipients and potential investigators and those with specific responsibility under this Policy) to ensure everyone is aware of their rights and obligations under this Policy and applicable whistleblower laws. However, it is the responsibility of People to ensure that they read, understand and comply with this Policy.

5. CONSEQUENCES OF BREACHING THIS WHISTLEBLOWER PROTECTION POLICY

- (a) A breach of this Policy may expose People and the Company to damage, this may include criminal and/or civil penalties, substantial fines, loss of business and reputational damage.
- (b) A breach of this Policy by People will be regarded as serious misconduct, leading to disciplinary action which may include termination of employment.

6. WHISTLEBLOWER PROTECTION POLICY

6.1 Disclosable Matters

People are encouraged to speak up and report Disclosable Matters under this Policy to a Recipient listed in section 6.2(a).

What are Disclosable Matters?

Disclosable Matters involve any actual or suspected misconduct or an improper state of affairs in relation to the Company or a related body corporate or an officer or employee of the Company.

You must have reasonable grounds for reporting such conduct, but you should speak up even if you are unsure if something is a Disclosable Matter or not.

Examples of Disclosable Matters include, but are not limited to, conduct which:

- (a) is dishonest, fraudulent, corrupt or involves bribery or any other activity in breach of the Company's Anti-Bribery and Anti-Corruption Policy;
- (b) is illegal (such as theft, dealing in or use of illicit drugs, violence or threatened violence and criminal damage to property);
- (c) or involves criminal conduct or other breaches of law or regulatory requirements;
- (d) is unethical or breaches any of the Company's policies, charters or Code of Conduct;
- (e) is potentially harmful or damaging to the Company, an employee or person, such as unsafe work practices, environmental damage or substantial wasting of Company resources;
- (f) may cause financial loss or damage in any way to the Company's reputation or be otherwise detrimental to the Company's interest;
- (g) involves actual or threatened harassment, discrimination, victimisation or bullying, or any other type of detrimental action (other than disclosures that solely relate to personal work-related grievances as defined in the Corporations Act); or
- (h) amounts to an abuse of authority.

Disclosable Matters do not generally include personal work-related grievances.

Personal work-related grievances are those that relate to current or former employment and have, or tend to have, implications for the Discloser personally but do not have any other significant implications for the Company (or any other entity) or do not relate to conduct or alleged conduct, about a Disclosable Matter.

People can discuss personal work-related grievances with the People Experience team at px@empired.com, their manager or through the Employee Assistance Program. Alternatively, People may wish to seek legal advice about their rights and protections under employment law and ways to resolve personal work-related grievances.

Examples of personal work-related grievances include:

- (a) an interpersonal conflict between the Discloser and another employee;
- (b) a decision that does not involve a breach of workplace laws;
- (c) a decision concerning the engagement, transfer or promotion of the Discloser;
- (d) a decision concerning the terms and conditions of engagement of the Discloser; or
- (e) a decision to suspend or terminate the engagement of the Discloser, or otherwise to discipline the Discloser (See Annexure 1).

In some cases, these grievances may qualify for legal protection (See Annexure 1).

6.2 Making a Report

(a) Who to report to?

The Company encourages reports of Disclosable Matters to be made to any of the following recipients (as appropriate in the circumstances) (**Recipients**):

- (i) to the Whistleblower Protection Officer, who is the Company Secretary of Empired Ltd) by email to: company.secretary@empired.com or by post to c/o Company Secretary, Level 7, 1 William Street, Perth WA 6000;
- (ii) to a member of the People Experience team by email to: whistleblowing@empired.com
- (iii) or where the Disclosable Matter may involve the Company Secretary or the People Experience Team, the report is to be sent to the Chair of the Board of Empired Ltd by post to c/o Chair of the Board, Level 7, 1 William Street, Perth WA 6000, marked Private and Confidential.

Reports can also be made by telephone or in person to the Recipients.

(b) Anonymous reports

The Company appreciates that speaking up can be difficult. Reports can also be made anonymously or using a pseudonym and still be protected no matter which of the above Recipients you choose. A Discloser can refuse to answer questions that could reveal their identity.

While reports can be made anonymously, it may affect the ability to investigate the matter properly and to communicate with the Discloser about the report. Anonymous Disclosers should therefore attempt to maintain two-way communication as far as possible.

(c) **Information to include in the report**

As much information should be included in the report as possible including details of the Disclosable Matter, people involved, dates, locations and whether more evidence may exist.

Disclosers will be expected to have reasonable grounds to believe the information being disclosed is true (which will be based on the objective reasonableness of the reasons for the Discloser's suspicions) but the Discloser will not be penalised and may still qualify for protection if the information turns out to be incorrect should they have such reasonable grounds. However, any deliberate false reporting will not qualify for protection under this Policy and will be treated as a serious matter and may be subject to disciplinary action.

(d) **Reporting to Regulators and other parties**

Nothing in this Whistleblower Protection Policy (including anonymous reporting) will restrict someone from reporting any matter or providing any information to:

- a regulator (such as ASIC, the APRA, Commissioner);
- the Company's auditor or a member of the audit team;
- a lawyer (to obtain advice or representation); or
- any other person in accordance with any relevant law, regulation or other requirement including making 'public interest disclosure' or 'emergency disclosure' to a journalist or parliamentarian in accordance with the Corporations Act. Further information regarding what constitutes a 'public interest disclosure' or 'emergency disclosure' is set out in Annexure 1 section 1 d of this Policy.

(e) **Questions ?**

People who are unsure about how this Policy works, or who would like to obtain additional information before making a disclosure are encouraged to speak with the Whistleblower Protection Officer or a member of the People Experience Team.

6.3 Investigating a Report

(a) **Who will investigate?**

The Chair of the Board and the Chair of the Audit & Risk Committee shall appoint an investigator or investigators to investigate any report made under this Policy. An investigator will be independent of the Discloser and individuals who are the subject of the disclosure and the department or business unit involved. Possible investigators may include:

- (i) the Whistleblower Investigating Officer;
- (ii) Legal Counsel;
- (iii) a non-executive Director
- (iv) a member of the People Experience Team; or
- (v) an independent adviser.

Where a Disclosable Matter relates to the Managing Director, Whistleblower Protection Officer, Whistleblower Investigating Officer or a director or officer of the Company the matter will be referred directly to the Chairman of Empired Limited.

(b) How will the investigation be conducted?

Any matters reported under this Policy will be considered and a determination will be made as to whether the disclosure falls within the scope of this Whistleblower Protection Policy. If so, the matter will be investigated as soon as practicable after the matter has been reported. The investigation process will be conducted in a thorough, fair, objective and independent manner (while preserving confidentiality) and will depend on the precise nature of the conduct being investigated. Due care and appropriate speed will be taken and reported information will be verified and relevant personnel interviewed as part of the investigative process. The Company may seek independent advice as necessary.

The Discloser may be asked for further information, will be given regular updates in the circumstances and will be advised of any outcomes from the investigation (subject to considerations of privacy and confidentiality).

Anonymous reports will be investigated based on the information provided and may be limited if the Discloser has refused or omitted to provide contact details or insufficient information is provided for the investigation to be practically and reasonably undertaken.

At the end of the investigation, the relevant investigating officer will report their findings to the Chairman of the Audit and Risk Committee and Whistleblower Protection Officer who will determine the appropriate response. This may include rectifying any unacceptable conduct, taking any action to prevent future occurrences of the conduct as well as disciplinary action if necessary. The identity of the Discloser will be redacted from any written investigation reports unless they have consented to disclosure of their identity.

6.4 Support and Protections

(a) Identity Protection (Confidentiality) for Disclosers

The identity of and information likely to lead to the identification of a Discloser will be kept confidential by the Company:

- (i) to ASIC, APRA, the Commissioner or a member of the AFP;

- (ii) to a lawyer for the purpose of obtaining legal advice or representation;
or
- (iii) if the disclosure is allowed or required by law,

unless the Discloser consents to other disclosures.

During the course of an investigation, the Company will take reasonable steps to reduce the risk of disclosing information that could identify the Discloser (including redacting all personal information or references to the Discloser, restricting the number of people involved in handling and investigating the disclosure and ensuring secure and confidential email communication in relation to the investigation). Note however, that in practice, people may be able to guess the Discloser's identity if the Discloser has mentioned their intention to make a disclosure; the Discloser is one of a very small number of people with access to the information; or the disclosure relates to information that a Discloser has previously been told privately and in confidence.

Unauthorised disclosure of:

- (i) the identity of a Discloser who has made a report of a Disclosable Matter; or
 - (ii) information from which the identity of the Discloser could be inferred,
- may be an offence under Australian law, will be regarded as a disciplinary matter and will be dealt with in accordance with the Company's disciplinary procedures.

A Discloser may lodge a complaint about a breach of confidentiality with the Company or a regulator.

(b) Protection from detriment for Disclosers

A Discloser who makes a report under this Policy shall not suffer detriment (either actual or threatened). Examples of actual or threatened detriment include:

- (i) harassment, intimidation, victimisation, bias or discrimination;
- (ii) dismissal of an employee or varying an employee's position or duties;
- (iii) causing physical or psychological harm or injury; or
- (iv) damage to a person's property, reputation, business or financial position or any other damage.

Certain actions will not constitute detrimental conduct such as:

- (i) administrative action that is reasonable for the purpose of protecting a Discloser from detriment (eg moving a Discloser who has made a disclosure about their immediate work area to another area to prevent them from detriment); and
- (ii) managing a Discloser's unsatisfactory work performance, if the action is in line with the Company's performance management framework.

The Company will take all steps to protect Disclosers from any form of detrimental treatment and may ensure that a risk assessment is carried out to determine the risk of detriment.

Anyone who retaliates against someone who has reported a possible violation may be subject to discipline by the Company or penalties under the Corporations Act, Taxation Act or other Australian law.

Anyone who is subjected to detriment as a result of making a report under this Policy should report it in accordance with clause 6.2.

A Discloser (or any other employee or person) can seek compensation or other remedies through the courts if:

- (i) they suffer loss, damage or injury because of a disclosure; and
- (ii) the Company failed to prevent a person from causing the detriment.

A Discloser may seek independent legal advice or contact a regulatory body if they believe they have suffered detriment.

(c) **Other protections available to Disclosers**

Additional protections will be offered by the Company depending on the Disclosable Matter and the people involved. Protections may include but are not limited to:

- (i) monitoring and managing behaviour of other employees;
- (ii) offering support services (including counselling or other professional or legal services);
- (iii) implementing strategies to help minimise and manage stress; time or performance impacts; or other challenges resulting from the disclosure or the investigation;
- (iv) relocating employees to a different group or office or to another role or making modifications to the employee's workplace or the way they perform their duties;
- (v) offering a leave of absence or flexible workplace arrangements during the course of an investigation; or
- (vi) rectifying any detriment suffered.

In addition, current and former employees may also request additional support from the Whistleblower Protection Officer if required.

(d) **Fair treatment of those mentioned in a disclosure**

The Company will ensure fair treatment of People who are mentioned in any disclosure, and to whom any disclosures relate. The disclosure will be handled confidentially and may be subject to investigation. If an investigation is required, it will be conducted in an objective, fair and independent manner. Such People will be advised of the subject matter of the disclosure at the appropriate time and as required by law and will be advised of the outcome of the investigation.

(e) **Files and Records**

The Company will ensure that any records relating to any reports made under this Policy are stored securely and only accessed by authorised personnel directly involved in managing and investigating the report. All those involved in handling and investigating reports will be reminded about confidentiality requirements including that an unauthorised disclosure of a Discloser's identity may be a criminal offence.

(f) **Special legal protections under the Corporations Act and the Taxation Act**

Whilst this Policy deals with internal disclosures of information, additional legal protections are available for certain Disclosers under the Corporations Act and the Taxation Act provided the disclosure is about a "disclosable matter" or "tax affair" as defined under such legislation and certain conditions are met. These are summarised in Annexures 1 and 2 respectively. Disclosures that are not about "disclosable matters" or "tax affairs" will not qualify for protection under the Corporations Act or Taxation Act. For more information, see the information available on the ASIC website and the ATO website.

7. MONITORING AND REVIEW

- (a) Matters reported under this Policy will be reported to the Board or a committee of the Board.
- (b) The Board, in conjunction with the Whistleblower Protection Officer / Audit and Risk Committee, will monitor the content, effectiveness and implementation of this Policy on a regular basis. There may also be independent reviews taken from time to time. Any findings, updates or improvements identified will be addressed as soon as possible and circulated to all People.

- (c) People are invited to comment on this Whistleblower Protection Policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the Whistleblower Protection Officer.

ANNEXURE 1 – SUMMARY OF PROTECTIONS UNDER THE CORPORATIONS ACT

The Corporations Act sets out disclosures that are protected under the Corporations Act if certain conditions are met as well as the protections available to protected disclosures. ***A summary of such protections (as at the date of this policy) is set out below but you should refer to the Corporations Act itself for a full understanding of the conditions and protections available and the relevant definitions. You can also visit the ASIC website for more information.***

1. **PROTECTED DISCLOSURES**

Disclosures will be protected if:

- (a) the discloser is an **Eligible Whistleblower**, being an individual who is, or has been, any of the following:
 - (i) an officer or employee of the Company (eg current and former employees who are permanent, part-time, fixed-term or temporary, interns, secondees, managers and directors);
 - (ii) an individual who supplies services or goods to the Company (whether paid or unpaid) or an employee of a person that supplies goods or services to the Company (eg current and former contractors, consultants, service providers and business partners);
 - (iii) an associate of the Company;
 - (iv) a relative, dependant or dependant of the spouse of any individual referred to at (i) to (iii) above; or
 - (v) any prescribed individual under the Corporations Act;
- (b) **and** the disclosure is made to:
 - (i) the ASIC, APRA or a prescribed Commonwealth authority; or
 - (ii) an **Eligible Recipient**, being:
 - (A) an officer or senior manager of the Company or a related body corporate of the Company;
 - (B) an auditor (or a member of the audit team) of the Company or a related body corporate of the Company;
 - (C) an actuary of the Company or a related body corporate of the Company;
 - (D) a person authorised by the Company to receive disclosures that qualify for protection under the Corporations Act;
 - (E) anyone prescribed under the regulations as being an eligible recipient; or
 - (iii) a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the whistleblower provisions in the Corporations Act (even in the event such legal practitioner concludes that a disclosure does not relate to a disclosable matter under the Corporations Act);
- (c) **and** the disclosure relates to a **Disclosable Matter** in that the discloser has reasonable grounds to suspect that the information concerns misconduct, or an improper state of affairs or circumstances in relation to the Company or a related body corporate of the Company. This includes any suspicion that the Company or its body corporate, or an officer or employee of the Company or its body corporate has engaged in conduct that:
 - (i) constitutes an offence against, or a contravention of, a provision of the Corporations Act, the *Australian Securities Investments Commission Act 2001*, the *Banking Act 1959*, the *Financial Sector (Collection of Data) Act 2001*, the *Insurance Act 1973*, the *Life Insurance Act 1995*, the *National Consumer Credit Protection Act 2009*, the *Superannuation Industry (Supervision) Act 1993*, or an instrument made under any such Act; or
 - (ii) constitutes an offence against any other law of the Commonwealth of Australia that is punishable by imprisonment for a period of 12 months or more; or
 - (iii) represents a danger to the public or the financial system; or
 - (iv) is prescribed by regulation.

(Note that the term “misconduct” is defined in the Corporations Act to include fraud, negligence, default, breach of trust and breach of duty.)

(d) **Public interest and Emergency Disclosures**

Emergency or public interest disclosures (as defined under the Corporations Act) will also be protected if made to Journalists or Parliamentarians (each as defined in the Corporations Act) in extreme cases (excluding tax matters) in circumstances where at least 90 days have passed since an earlier protected disclosure has been made to ASIC, APRA or another Commonwealth body without reasonable steps having been taken to address the misconduct, or there will be substantial and imminent danger to someone’s health or safety. Note that before such public interest disclosure is made, the discloser must have given written notice to the relevant regulatory body. Such notice must include sufficient information to identify the previous disclosure and must state that the discloser intends to make the public disclosure if appropriate steps are not taken.

Disclosers are advised to contact an independent legal adviser to ensure they understand the criteria for making an emergency or public interest disclosure that qualifies for protection.

(e) **Personal work-related grievances**

Personal work-related grievances (as defined in the Corporations Act) will not be protected to the extent that the information disclosed does not concern a contravention, or an alleged contravention, of the prohibition on victimisation under the Corporations Act that involves detriment caused to the discloser or a threat made to the discloser.

However, a personal work-related grievance will still qualify for protection if:

- (i) it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (mixed report);
- (ii) the Company has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the Discloser’s personal circumstances;
- (iii) the Discloser suffers from or is threatened with detriment for making the disclosure; or
- (iv) the Discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

2. **PROTECTIONS AVAILABLE**

(a) **Protected disclosures will be given the following protections under the Corporations Act**

Protected disclosures not actionable

- (i) the discloser will not be subject to any civil, criminal or administrative liability (including disciplinary action) for making the disclosure; and
- (ii) no contractual or other remedy may be enforced, and no contractual or other right may be exercised against the discloser on the basis of the disclosure; and
- (iii) if the disclosure qualified for protection under the Corporations Act (including public interest and emergency disclosure), the information is not admissible as evidence against the discloser in criminal proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information;

Victimisation Prohibited

Anyone who causes or threatens to cause detriment (as defined in the Corporations Act) to a discloser or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and may be liable for damages or subject to a court order. Examples of possible court orders include, but are not limited to:

- (i) requiring compensation for loss or damage;
- (ii) an injunction to prevent, stop or remedy the effects of detrimental conduct;
- (iii) an order requiring an apology for engaging in detrimental conduct;

- (iv) if the detrimental conduct wholly or partly resulted in the termination of an employee's employment, reinstatement of their position; and
- (v) any other order the court thinks appropriate.

Identifying information not to be disclosed

Subject to applicable laws:

- (i) a discloser's identity cannot be disclosed to a Court or tribunal except where considered necessary; and
- (ii) the person receiving the report commits an offence if they disclose the substance of the report or the discloser's identity, without the discloser's consent, to anyone except an authorised disclosure to ASIC, APRA, the AFP or a lawyer for the purposes of obtaining legal advice or representation in relation to the report.

Costs of proceedings

A discloser may not need to pay costs of legal proceedings unless they have acted vexatiously or without reasonable cause and the unreasonable act caused the other party to incur the costs.

(b) **Confidentiality**

In relation to a protected disclosure, the identity of a discloser (and any information likely to lead to the identification of a discloser) must be kept confidential unless expressly authorised in writing.

A disclosure of the discloser's identity will be authorised if made:

- (i) to ASIC, APRA or a member of the AFP;
- (ii) to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the whistleblower provisions in the Corporations Act;
- (iii) to a person prescribed by the regulations of the Corporations Act for this purpose;
- (iv) with the express written consent of the discloser; or
- (v) by ASIC, APRA or a member of the AFP to a Commonwealth or State or Territory authority for the purpose of assisting the authority in the performance of its functions or duties.

However, such confidentiality does not apply where the disclosure is not of the identity of the discloser and is reasonably necessary for the purposes of investigating a matter and all reasonable steps have been taken to reduce the risk that the discloser will be identified.

(c) **Timing**

A discloser will qualify for protection from the time they make their disclosure, regardless of whether, at this time, the discloser or recipient recognises that the disclosure qualifies for protection.

(d) **No immunity from misconduct**

Note that the protections do not grant immunity for any misconduct a discloser has engaged in that is revealed in their disclosure.

ANNEXURE 2 – SUMMARY OF PROTECTIONS UNDER THE TAXATION ADMINISTRATION ACT

The Taxation Act sets out disclosures that are protected under the Taxation Administration Act if certain conditions are met as well as protections available to protected disclosures. *A summary of such protections (as at the date of this policy) is set out below but you should refer to the Taxation Administration Act itself for a full understanding of the conditions and protections available and the relevant definitions. You can also visit the ATO website for more information.*

1. PROTECTED DISCLOSURES

Disclosures will be protected if:

- (a) the discloser is an **Eligible Whistleblower**, being an individual who is, or has been, any of the following:
 - (i) an officer (within the meaning of the Corporations Act) or employee of the Company;

- (ii) an individual who supplies services or goods to the Company (whether paid or unpaid) or an employee of a person that supplies goods or services to the Company;
 - (iii) an associate (within the meaning of the *Income Tax Assessment Act 1936*) of the Company;
 - (iv) a spouse, child or dependant of any individual referred to in (i) to (iii) above or of such an individual's spouse; or
 - (v) any prescribed individual under the regulations under the Taxation Act;
- (b) **and** the disclosure is made to:
- (i) the Commissioner **and** the discloser consider that the information may assist the Commissioner to perform his or her functions or duties under a taxation law in relation to the Company or an associate of the Company; or
 - (ii) an **Eligible Recipient**, being:
 - (A) a director, secretary or senior manager of the Company;
 - (B) an employee or officer of the Company who has functions or duties that relate to the tax affairs (within the meaning of the Taxation Act) of the Company;
 - (C) the Company's auditor (or a member of that audit team);
 - (D) a registered tax agent or BAS agent (within the meaning of the *Tax Agent Services Act 2009*) who provides tax agent services or BAS services to the Company;
 - (E) a person authorised by the Company to receive disclosures that qualify for protection under the Taxation Act; or
 - (F) anyone prescribed under the Taxation Act regulations as being an Eligible Recipient;

and the discloser has reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the Company or an associate of the Company ("tax affairs" means affairs relating to any tax imposed by or under, or assessed or collected under, a law administered by the Commissioner);

and the discloser considers that the information may assist the Eligible Recipient to perform functions or duties in relation to the tax affairs of the Company or an associate of the Company; or
 - (iii) a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the whistleblower provisions in the Taxation Act.

2. **PROTECTIONS AVAILABLE**

- (a) **Protected Disclosures will be given the following protections under the Taxation Act**
- Protected disclosures not actionable**
- (i) the discloser will not be subject to any civil, criminal or administrative liability (including disciplinary action) for making the disclosure;
 - (ii) no contractual or other remedy may be enforced, and no contractual or other right may be exercised against the discloser on the basis of the disclosure; and
 - (iii) if the disclosure was a disclosure of information to the Commissioner, the information is not admissible as evidence against the discloser in criminal proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information;

(Note that in relation to (i) to (iii) above, the discloser has qualified privilege in respect of the disclosure and a contract to which the person is a party may not be terminated on the basis that the disclosure constitutes a breach of the contract.)

Victimisation prohibited

Anyone who causes or threatens to cause detriment (as defined in the Taxation Act) to a discloser or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and may be liable for damages or subject to a court order. Examples of possible court orders include, but are not limited to:

- (i) requiring compensation for loss or damage;
- (ii) an injunction to prevent, stop or remedy the effects of detrimental conduct;
- (iii) an order requiring an apology for engaging in detrimental conduct;
- (iv) if the detrimental conduct wholly or partly resulted in the termination of an employee's employment, reinstatement of their position; and
- (v) any other order the court thinks appropriate

Identifying information not to be disclosed

- (i) a discloser's identity (or information likely to lead to the identity of the discloser) cannot be disclosed to a Court or tribunal except where considered necessary; and
- (ii) the person receiving the report commits an offence if they disclose the substance of the report or the discloser's identity, without the discloser's consent, to anyone except the Commissioner, the AFP or a lawyer for the purposes of obtaining legal advice or representation in relation to the report.

Costs of proceedings

A discloser may not need to pay the costs of legal proceedings unless they have acted vexatiously or without reasonable cause and the unreasonable act caused the other party to incur the costs.

(b) **Confidentiality**

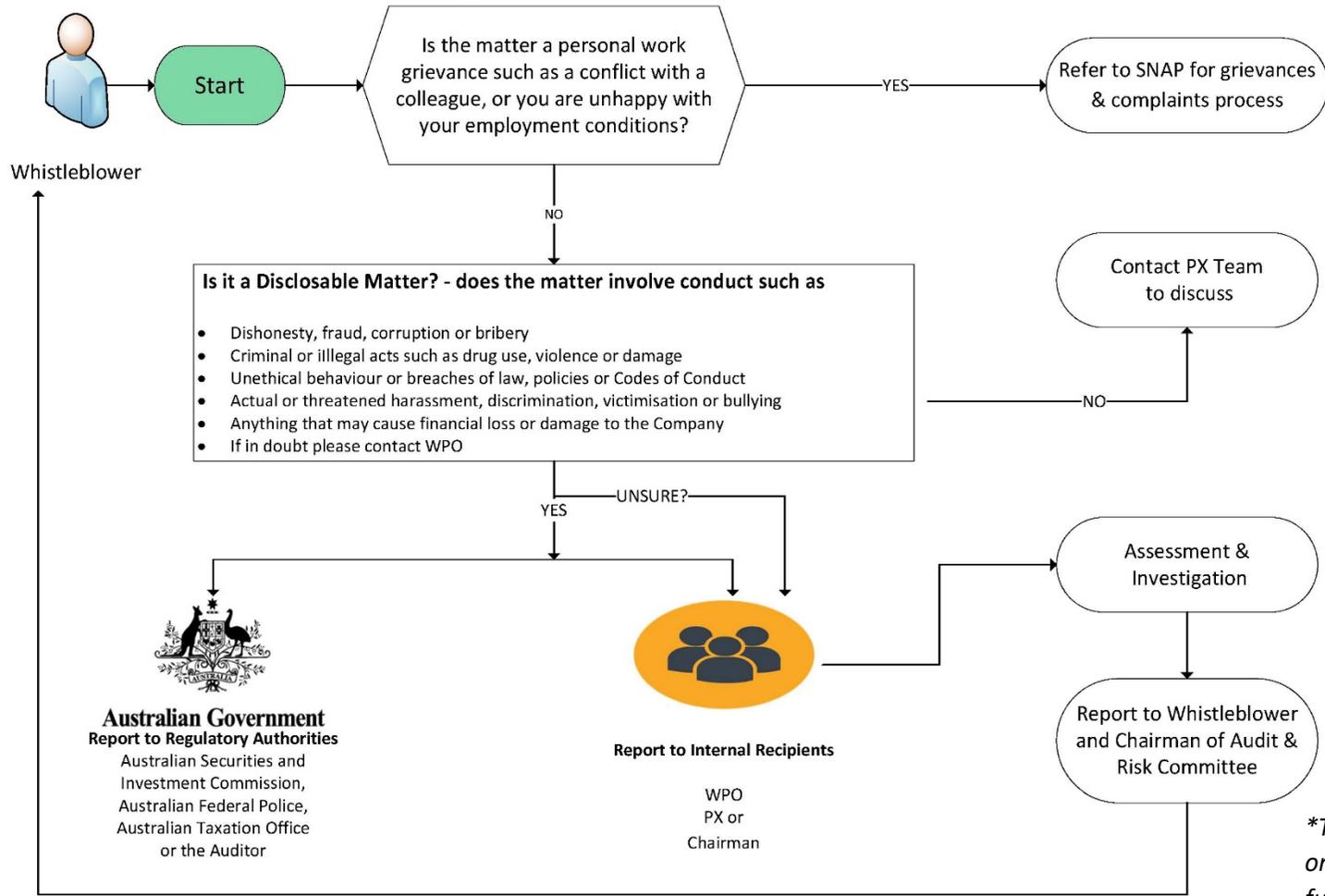
In relation to a protected disclosure, the identity of a discloser (and any information likely to lead to the identification of a discloser) must be kept confidential unless authorised.

A disclosure of the discloser's identity will be authorised if made:

- (i) to the Commissioner or a member of the AFP;
- (ii) to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the whistleblower provisions in the Taxation Act;
- (iii) to a person prescribed by the regulations of the Taxation Act for this purpose; or
- (iv) with the express written consent of the discloser.

However, such confidentiality does not apply where the disclosure is not of the identity of the discloser and is reasonably necessary for the purposes of investigating a matter and all reasonable steps have been taken to reduce the risk that the discloser will be identified.

Empired Whistle Blower Protection Process Flow



**This is a summarised guide only you should refer to the full text of the policy.*