

## 1. AIM

- 1.1 Southern Cross Media Group Limited ACN 116 024 536 (**Company**) and its related bodies corporate are committed to maintaining the highest standards of ethics, honesty, openness, fairness and accountability, and we recognise that our people have an important part to play in achieving this goal.
- 1.2 Any concerns regarding what is happening at work are usually easily resolved. However, when they are potential breaches of the law, serious misconduct, unethical or irresponsible behaviour by another person, risks to the health and safety of another, financial malpractice or serious wrongdoing, it can be difficult to know what to do. This Policy provides guidance to help in those circumstances and encourage people to raise misconduct concerns in a safe and confidential environment without fear of reprisal.

## 2. PURPOSE

- 2.1 The *Corporations Act 2001* (Cth) and the *Taxation Administration Act 1953* (Cth) provide for protections for whistleblowers (**Whistleblower Protection Scheme**).
- 2.2 The purpose of this Policy is to set out information relating to the Whistleblower Protection Scheme, including information about:
- (a) the types of disclosures that qualify for protection;
  - (b) the protections available to whistleblowers if a protected disclosure is made;
  - (c) who disclosures can be made to and how they can be made;
  - (d) how the Company will support whistleblowers and protect them from detriment;
  - (e) how the Company will investigate disclosures;
  - (f) how the Company will ensure fair treatment of employees who are the subject of or are mentioned in disclosures; and
  - (g) how this Policy is to be made available to officers and employees of the Company.
- 2.3 This Policy applies to all directors, management, staff and contractors of the Company and its related bodies corporate.
- 2.4 The Company will perform the obligations under this Policy applying to each of its related bodies corporate and this policy outlines the approach to compliance with the Whistleblower Protection Scheme in respect of the Company and each such related body corporate. If the Company has any related bodies corporate overseas, this Policy may need to be read subject to any applicable overseas legislation.
- 2.5 The Company may investigate a disclosure in accordance with this Policy, even where protection under the Whistleblower Protection Scheme may not apply.

## 3. SCOPE OF THE WHISTLEBLOWER PROTECTION SCHEME

### *What disclosures are protected?*

- 3.1 A disclosure will qualify for protection under the Whistleblower Protection Scheme if:
- (a) it is a disclosure by an 'eligible whistleblower' (see paragraph 4) to:

- (i) the Australian Securities and Investments Commission (**ASIC**), the Australian Prudential Regulation Authority (**APRA**), the Commissioner of Taxation (in relation to tax matters), a prescribed Commonwealth authority or a legal practitioner (to obtain legal advice or legal representation about the operation of the Whistleblower Protection Scheme); or
    - (ii) an 'eligible recipient' (see paragraph 6); and
  - (b) the eligible whistleblower has reasonable grounds to suspect that the disclosed information concerns a disclosable matter (see paragraph 5).
- 3.2 Public interest and emergency disclosures also qualify for protection – see paragraphs 6.9 and 6.10.

#### **4. WHO IS AN 'ELIGIBLE WHISTLEBLOWER'?**

- 4.1 The following persons qualify as 'eligible whistleblowers' in respect of the Company or the relevant related body corporate to which they relate:
- (a) an officer or employee of the Company or a related body corporate (including employees who are permanent, part-time, fixed-term or temporary, or interns and secondees);
  - (b) an individual who is an associate of the Company or a related body corporate; and
  - (c) an individual who is a contractor or supplier of goods or services to the Company or a related body corporate (which may include, among others, consultants, service providers and business partners) (whether paid or unpaid) or an employee of such a contractor or supplier.

For these purposes, an “officer” of the Company includes any director of the Company, or the Chief Executive Officer, Chief Operating Officer, Chief Financial Officer, Chief Sales Officer, Chief Technology Officer, Chief Marketing and Communications Officer, Chief People and Culture Officer, Chief Content Officer and the Company Secretary of the Company.

- 4.2 An 'eligible whistleblower' also includes an individual who previously held any of the above positions or functions or who is a parent, grandparent, child, grandchild, sibling of the individuals set out above or a dependant of one of those individuals or of the spouse of such an individual.

#### **5. WHAT INFORMATION WILL BE A DISCLOSABLE MATTER?**

*What is a 'disclosable matter'?*

- 5.1 Disclosable matters do not necessarily involve a contravention of a law. A disclosable matter may
- 5.2 concern misconduct or an improper state of affairs or circumstances in relation to the Company or one of its related bodies corporate (including by an officer or employee of the relevant entity) where the eligible whistleblower has reasonable grounds to suspect it has occurred or is occurring in relation to the relevant entity.

*Examples of 'disclosable matters'*

- 5.3 Some examples of matters that qualify for protection under the Whistleblower Protection Scheme are:
- (a) the Company, a related body corporate or one of its or their officers or employees has engaged in conduct that constitutes an offence against, or a contravention of, the:

- (i) *Corporations Act 2001* (Cth);
  - (ii) *Australian Securities and Investments Commission Act 2001* (Cth);
  - (iii) *National Consumer Credit Protection Act 2009*;
  - (iv) *Superannuation Industry (Supervision) Act 1993*; or
  - (v) and any instrument made under these Acts;
- (b) constitutes an offence against any other law of the Commonwealth punishable by imprisonment for 12 months or more; or
  - (c) represents a danger to the public or the financial system.
  - (d) illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, corruption, criminal damage to property or breaches of work health and safety laws;
  - (e) fraud, money laundering or misappropriation of funds;
  - (f) negligence, default, breach of trust or breach of duty;
  - (g) any conduct that may indicate a systemic issue in relation to the Company or its related bodies corporate;
  - (h) conduct relating to business behaviours and practices that may cause consumer harm;
  - (i) information that indicates a significant risk to public safety or the stability of, or confidence in, the financial system;
  - (j) misconduct, or an improper state of affairs or circumstances, in relation to the Company's (or an associate of the Company's) Commonwealth tax affairs;
  - (k) offering or accepting a bribe;
  - (l) financial irregularities;
  - (m) failure to comply with, or breach of, legal or regulatory requirements; and
  - (n) engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made or be planning to make a disclosure

5.4 Disclosures that are not about a disclosable matter (e.g., person work-related grievances (see paragraph 5.8)) are not covered by this Policy and do not qualify for protection under the Whistleblower Protection Scheme. However, such disclosures may be protected under other legislation, such as the *Fair Work Act 2009* (Cth).

*Disclosure must be on reasonable grounds*

5.5 An eligible whistleblower who makes a disclosure must have reasonable grounds to suspect the information to qualify for protection. This means that even if a disclosure turns out to be incorrect, the protections will still apply, provided the eligible whistleblower had reasonable grounds to suspect the disclosure was correct.

*Deliberate false reports not tolerated*

- 5.6 The Company will treat all reports of disclosable matters seriously and endeavour to protect anyone who raises concerns in line with this Policy.
- 5.7 However, deliberate false or vexatious reports will not be tolerated. Anyone found making a deliberate false claim or report will be subject to disciplinary action, which could include dismissal.

*Personal work-related grievances*

- 5.8 Disclosures solely about a personal work-related grievance are not covered by this Policy and do not qualify for protection under the Whistleblower Protection Scheme unless they also relate to any detriment or threat of detriment by reason of the eligible whistleblower making or being suspected of making a protected disclosure (see section titled 'Detriments and threats of detriment prohibited' for examples of 'detriment').
- 5.9 A personal work-related grievance means a grievance about any matter in relation to the eligible whistleblower's employment or former employment that has, or tends to have, implications only for them personally.
- 5.10 Examples of personal work-related grievances include:
- (a) an interpersonal conflict between the eligible whistleblower and another employee;
  - (b) a decision that does not involve a breach of workplace laws (e.g. the Company not agreeing to cash out annual leave);
  - (c) a decision relating to the engagement, transfer or promotion of the eligible whistleblower;
  - (d) a decision relating to the terms and conditions of engagement of the eligible whistleblower, or their payroll or remuneration (e.g. being unhappy about a pay review); or
  - (e) a decision to suspend or terminate the employment of the eligible whistleblower, or otherwise to discipline the eligible whistleblower
- 5.11 However, a personal work-related grievance may still qualify for protection if:
- (a) it includes information about misconduct or is accompanied by a personal work-related grievance (mixed report);
  - (b) it relates to breaches of employment or other laws punishable by imprisonment for a period of 12 months or more;
  - (c) it relates to conduct that represents a danger to the public;
  - (d) the disclosure relates to information that suggests misconduct beyond the discloser's personal circumstances;
  - (e) the discloser suffers from or is threatened with a detriment for making a disclosure; or

- 5.12 the discloser seeks legal advice or legal representation about the operation of whistleblower protections. Disclosures about personal work-related grievances should be raised under the Company's existing Grievance Policy or Bullying and Harassment Policy.

## 6. WHO CAN RECEIVE A DISCLOSURE?

- 6.1 For the protections under the Whistleblower Protection Scheme to apply, a disclosure must be made directly to an 'eligible recipient'. These people are detailed in this paragraph 6. An eligible whistleblower's disclosure qualifies for protection from the time it is made to an eligible recipient, regardless of whether the eligible whistleblower or the recipient recognises that the disclosure qualifies for protection at that time.

### *Eligible recipients within the Company*

- 6.2 The Company encourages that disclosures be made internally to the persons set out in this paragraph 6.2 (referred to as a Whistleblower Protection Officer (**WPO**)) – each of whom has relevant experience to effectively deal with such matters. WPOs can be contacted in the following ways:

- (a) John Kelly, Chief Executive Officer

Southern Cross Austereo, 50 Goulburn Street, Sydney, NSW 2000  
T 02 9375 1546  
M 0412 297 449  
Email: John.Kelly@sca.com.au

- (b) Rebecca Ackland, Chief People & Culture Officer

Southern Cross Austereo, 50 Goulburn Street, Sydney, NSW 2000  
T 02 8437 9424  
M 0413 820 620  
Email: Rebecca.Ackland@sca.com.au

- (c) Sarah Tinsley, Chief Legal Officer and Company Secretary

Southern Cross Austereo, Level 2, 101 Moray Street, South Melbourne VIC 3205  
T 03 9252 1013  
M 0438 171 896  
Email: Sarah.Tinsley@sca.com.au

- 6.3 Disclosures can also be made via Your Call, using the following details:

Phone and Email:	1300 788 712 or <a href="mailto:info@yourcall.com.au">info@yourcall.com.au</a>
PO Box:	PO Box 137 Kew, Victoria Australia
Online:	<a href="http://www.whistleblowing.com.au">www.whistleblowing.com.au</a>

- 6.4 Your Call is an independent whistleblowing service that has been engaged to enable disclosures to be made confidentially (including anonymously) and either during or outside of business hours, while enabling eligible whistleblowers to receive updates while retaining their anonymity (if applicable) and the Company to obtain additional information.

- 6.5 If an eligible whistleblower does not feel comfortable raising their disclosure with a WPO or with Your Call, they could also raise it with any of the following:

- (a) an officer or senior manager of the Company or a related body corporate. For these purposes, the officers and senior managers of the Company include any director of the Company, the Chief Executive Officer, Chief Operating Officer, Chief Financial Officer,

Chief Commercial Officer, Chief Technology Officer, , Chief People and Culture Officer, Chief Content Officer and the Company Secretary; or

- (b) the internal or external<sup>1</sup> auditors of the Company or a related body corporate (including a member of an audit team conducting an audit); or
- (c) an officer or employee of the Company or a related body corporate who has functions or duties relating to its tax affairs.

6.6 For protections to apply under the Australian taxation whistleblower laws, the eligible whistleblower must consider that the disclosure of information to that person may assist them in their role (in relation to the federal tax affairs of the Company or an associate of the Company).

*Disclosure to external regulatory bodies*

6.7 While the Company encourages eligible whistleblowers to make disclosures internally (including via Your Call), an eligible whistleblower may choose to raise disclosable matters outside of the Company with:

- (a) ASIC;
- (b) APRA;
- (c) the ATO; or
- (d) a Commonwealth authority prescribed in the Corporations Regulations.

*Disclosure to a legal practitioner*

6.8 A report of a disclosable matter will also be protected if it is to a qualified legal practitioner for the purpose of taking legal advice or legal representation in relation to the operation of the Whistleblower Protection SchemePublic interest disclosures

6.9 There is an additional category of disclosures called 'public interest disclosures' that qualify for protection. These can be made to journalists and members of Parliament, but only if the eligible whistleblower complies with the following strict requirements:

- (a) the eligible whistleblower must have first made a qualifying disclosure to ASIC, APRA, or a prescribed Commonwealth authority;
- (b) at least 90 days has passed since the qualifying disclosure was made;
- (c) the eligible whistleblower does not have reasonable grounds to believe that action is being, or has been, taken to address the matters to which the qualifying disclosure related;
- (d) the eligible whistleblower has reasonable grounds to believe that making a public interest disclosure would be in the public interest;
- (e) after 90 days has passed since the qualifying disclosure was made, the eligible whistleblower must give the body to which the qualifying disclosure was originally made, a written notification that:
  - (i) includes sufficient information to identify the qualifying disclosure; and

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<sup>1</sup> SCA Group's external auditor is Price Waterhouse Coopers (PwC).

- (ii) states that the eligible whistleblower intends to make a public interest disclosure; and
- (f) the extent of the information disclosed in the public interest disclosure is no greater than to inform the journalist or member of Parliament of the misconduct or improper state of affairs or circumstances, or other conduct falling within the scope of the Whistleblower Protection Scheme.

#### *Emergency disclosures*

- 6.10 There is an additional category of disclosures called 'emergency disclosures' that qualify for protection. These can be made to journalists and members of Parliament, but only if the eligible whistleblower complies with the following strict requirements:
- (a) the eligible whistleblower must have first made a qualifying disclosure to ASIC, APRA or a prescribed Commonwealth authority;
  - (b) the eligible whistleblower has reasonable grounds to believe that information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
  - (c) the eligible whistleblower gave notice to the body to which the qualifying disclosure was made that states:
    - (i) that they intend to make an emergency disclosure; and
    - (ii) includes sufficient information to identify the qualifying disclosure; and
  - (d) the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or member of Parliament of the substantial and imminent danger.

#### *Legal advice before making a public interest or emergency disclosure*

- 6.11 Before making a public interest or emergency disclosure, it is important that an eligible whistleblower understands the criteria for protection under the relevant legislation. Eligible whistleblowers should obtain independent legal advice prior to making any disclosure.

### **7. HOW MAY A PROTECTED DISCLOSURE BE MADE?**

#### *Disclosures to WPOs*

- 7.1 The eligible whistleblower may make a disclosure at any time to the people identified in paragraph 6.2 in person, by email, phone or post.
- 7.2 If an eligible whistleblower makes a disclosure from or to an SCA managed email address, their email may be accessed by certain people within the Company's IT department in accordance with the Company's policies. If the eligible whistleblower is concerned about those limited circumstances in which their email might be accessed, they may prefer to make their disclosure verbally or by mail.

#### *Disclosures to Your Call*

- 7.3 You may make a disclosure at any time to Your Call by email, phone, online or post (see paragraph 6.3).
- 7.4 After making an online report to Your Call, you will be provided with a unique Disclosure Identification Number (**DIN**) and access to a secure online Message Board. The Message Board

allows ongoing anonymous communication with Your Call and or the Company. The Message Board can be used to receive updates, share further information/evidence and request support or report retaliation. Your Call remains the intermediary at all times, receiving and forwarding communication between all parties.

- 7.5 If you are deaf, or have a hearing or speech impairment, you can contact Your Call online or through the National Relay Service. Simply chose your contact method at [www.RelayService.gov.au](http://www.RelayService.gov.au) and request Your Call's hotline.
- 7.6 If you have difficulty speaking or understanding English, you can contact Your Call through the Translating and Interpreting Service (TIS) on 131 450 and ask for Your Call.

#### *Anonymous disclosures*

- 7.7 An eligible whistleblower can choose to make a disclosure anonymously (to a WPO or to Your Call) and to remain anonymous over the course of the investigation and after the investigation is finalised. An eligible whistleblower may also decide not to answer questions that they feel could reveal their identity at any time, including during follow-up conversations. For example, they may do so because of concerns about their identity becoming known. If such concerns exist, an eligible whistleblower may prefer to adopt a pseudonym for the purposes of their disclosure (not their true name), or to create an anonymous email address to submit their disclosure. Regardless, anonymous disclosures are still capable of being protected under the Whistleblower Protection Scheme.
- 7.8 Reporting anonymously may hinder our ability to fully investigate a reported matter. For this reason, we encourage anonymous eligible whistleblowers to maintain ongoing two-way communication with us (such as via an anonymous email address), so that we can ask follow-up questions or provide feedback. The eligible whistleblower may refuse to answer questions that they feel may reveal their identity at any time.

#### *Considerations before making a disclosure*

- 7.9 An eligible whistleblower may wish to:
  - (a) contact a WPO for general advice about the operation of this Policy and the Company's whistleblower processes and procedures; and/or
  - (b) obtain independent legal advice before making a disclosure. That communication with their legal adviser will also be protected under the Whistleblower Protection Scheme.

## **8. PROTECTIONS**

- 8.1 Important protections relating to confidentiality and detriment apply to eligible whistleblowers who report disclosable matters in accordance with the Whistleblower Protection Scheme outlined in this Policy. The protections apply not only to internal disclosures, but to disclosures to legal practitioners, regulatory and other external bodies, and public interest and emergency disclosures that are made in accordance with the Whistleblower Protection Scheme.
- 8.2 The Company takes contraventions of these protections very seriously and will take disciplinary action against anyone for doing so. If an eligible whistleblower has any particular concerns about this, they can raise them with a WPO.
- 8.3 Civil and criminal sanctions also apply for breaches of these protections.

#### *Confidentiality and secure record-keeping*

- 8.4 Everyone involved in an investigation must take all reasonable steps to reduce the risk that a discloser will be identified.



- 8.5 Strict confidentiality obligations apply in respect of any disclosures that qualify for protection under the Whistleblower Protection Scheme.
- 8.6 Unless the eligible whistleblower consents, it is against the law for a person to disclose an eligible whistleblower's identity or any information that may lead to their identification (subject to the exceptions in paragraphs 8.8, 8.9 and 8.10 set out below).
- 8.7 If an eligible whistleblower's disclosure qualifies for protection set out in this Policy, it is likely that the eligible whistleblower will be asked to provide consent to the disclosure of their identity or information that is likely to lead to their identification. This would be to facilitate any investigation and/or resolution of the matter. If consent is withheld, it may not be possible to adequately investigate and respond (if at all) to the disclosure.
- 8.8 If an eligible whistleblower does not consent to their identity being disclosed, it will still be lawful to disclose their identity to:
- (a) ASIC, APRA, the Australian Federal Police (**AFP**) or (in relation to tax matters) the Commissioner of Taxation;
  - (b) a legal practitioner for the purposes of obtaining legal advice or legal representation about the disclosure; or
  - (c) a body prescribed by the Corporations Regulations.
- 8.9 It will also be lawful to disclose information in a disclosure without the eligible whistleblower's consent if this is reasonably necessary for the purpose of investigating the disclosure (provided the information does not include the eligible whistleblower's identity and the Company takes all reasonable steps to reduce the risk that the eligible whistleblower will be identified as a result of the disclosure).
- 8.10 ASIC, APRA or the AFP can disclose the identity of an eligible whistleblower, or information that is likely to lead to the identification of the eligible whistleblower, to a Commonwealth, State or Territory authority to help the authority in the performance of its functions or duties.
- 8.11 The Company takes the protection of an eligible whistleblower's identity seriously. Steps it will take to help achieve this may include:
- (a) maintaining mechanisms to reduce the risk that the eligible whistleblower will be identified from the information contained in a disclosure (such as redactions or referring to the person in gender neutral terms etc);
  - (b) where applicable, communicating with the eligible whistleblower through anonymised telephone hotlines and anonymised email address;
  - (c) where possible, contacting the eligible whistleblower to help identify certain aspects of their disclosure that could inadvertently identify them;
  - (d) engaging qualified staff to handle and investigate disclosures;
  - (e) maintaining mechanisms for secure record-keeping and information-sharing processes and limiting access to records and information;
  - (f) reminding each person (as appropriate) who is involved in handling and investigating a disclosure about the confidentiality requirements, including that an unauthorised disclosure of an eligible whistleblower's identity may be a criminal offence.
- 8.12 In practice, it is important to recognise that an eligible whistleblower's identity may still be determined if the eligible whistleblower has previously mentioned to other people that they are

considering making a disclosure, the eligible whistleblower is one of a very small number of people with access to the information or the disclosure related to information that an eligible whistleblower has previously been told privately and in confidence.

- 8.13 If there is a breach of confidentiality, an eligible whistleblower can lodge a complaint with a WPO or a regulator such as ASIC, APRA or the ATO for investigation.

*Provision of identity to a court or tribunal*

- 8.14 No-one at the Company may disclose or produce to a court or tribunal any information or documents which disclose an eligible whistleblower's identity (or information likely to lead to their identification) without seeking the advice of the Company's Chief Legal Officer.
- 8.15 If an eligible whistleblower makes a protected disclosure and becomes aware that a court or tribunal has requested disclosure of their identity or production of documents containing their identity (or information likely to lead to their identification), they may apply to the court or tribunal for an order protecting their identity.

*The Company cannot pursue action against the eligible whistleblower*

- 8.16 An eligible whistleblower is protected from any of the following in relation to their disclosure:
- (a) civil liability – e.g., any legal action against the eligible whistleblower for breach of an employment contract, duty of confidentiality or another contractual obligation;
  - (b) criminal liability – e.g., prosecution for unlawfully releasing information or unlawfully using the eligible whistleblower's disclosure against them in a prosecution;
  - (c) administrative liability – e.g., disciplinary action for making a qualifying disclosure in accordance with the Whistleblower Protection Scheme, and
  - (d) no contractual or other remedy may be enforced or exercised against the eligible whistleblower on the basis of a qualifying disclosure.
- 8.17 However, the protections do not grant immunity for any misconduct an eligible whistleblower has engaged in that is revealed in their disclosure (or revealed by an investigation following their disclosure).

*Detriments and threats of detriment prohibited*

*The protections also make it unlawful for a person to engage in conduct against another person that causes or will cause a detriment:*

- (a) in circumstances where the person believes or suspects that the other person or a third person made, may have made, proposes to make or could make a qualifying disclosure; and
  - (b) if the belief or suspicion held by that person is the reason or part of the reason for their conduct.
- 8.18 Threats of detriments will also be unlawful if the person making the threat intended to cause fear that a detriment would be carried out or was reckless as to whether the person against who it was directed would fear the threatened detriment being carried out.
- 8.19 Threats may be express or implied, conditional or unconditional. An eligible whistleblower (or another person) who has been threatened in relation to a disclosure does not have to actually fear that the threat will be carried out.

8.20 The meaning of 'detriment' is very broad and includes:

- (a) dismissing an employee;
- (b) injuring an employee in their employment;
- (c) altering an employee's position or duties to their disadvantage;
- (d) discriminating between an employee and other employees;
- (e) harassing or intimidating a person;
- (f) harming or injuring a person, including psychological harm,
- (g) damaging a person's property, reputation, business or financial position; and
- (h) taking action against a person (including any disciplinary action or imposing a liability) for making a disclosure; or
- (i) threats of any of the above.

8.21 It may be necessary during the course of an investigation to take reasonable administrative action to protect an eligible whistleblower from detriment (e.g. changing the whistleblower's reporting line if the disclosure relates to a manager or moving the whistleblower to another office to protect them from detriment if they have made a disclosure about their immediate work area). Such conduct will not be detrimental conduct. A disclosure will also not prohibit the Company from managing (in the ordinary way) any separate performance issues that may affect the work of an eligible whistleblower.

8.22 A whistleblower may be subject to disciplinary action if, in the course of investigating a disclosure, the Company determines that the eligible whistleblower was complicit in the misconduct or improper state of affairs or has otherwise acted in an improper way.

8.23 Information about what the Company will do to provide support to and protect an eligible whistleblower is set out in paragraph 10.

#### *Court orders*

8.24 Courts are given broad scope to make orders remedying a detriment or threatened detriment. These include injunctions, compensation orders (including against individual employees and their employer), reinstatement, exemplary damages and the making of apologies. Civil and criminal sanctions also apply to breaches of the Whistleblower Protection Scheme.

8.25 An eligible whistleblower (or any other employee or person) may seek compensation and other remedies through the courts if:

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

8.26 The Company encourages eligible whistleblowers to seek independent legal advice in regard to seeking compensation or other remedies in court.

#### *Are there any other protections that are available?*

8.27 Disclosures may also amount to the exercise of a workplace right by an employee or contractor. The Company and its employees are prohibited under the *Fair Work Act 2009* (Cth) from taking

adverse action against employees or contractors because they exercised or propose to exercise any workplace rights.

## **9. FURTHER STEPS AND INVESTIGATION OF DISCLOSURES**

- 9.1 When an eligible whistleblower makes a disclosure internally under this Policy, the disclosure will typically be investigated in accordance with this paragraph 9. This process may vary depending on the nature of the disclosure.
- 9.2 The Company will acknowledge receipt of a disclosure within a reasonable period, assuming the eligible whistleblower can be contacted (including through anonymous channels). The Company will assess disclosures to determine whether:
- (a) they fall within the Whistleblower Protection Scheme; and
  - (b) an investigation is required – and if so, how that investigation should be carried out.
- 9.3 Generally, if an investigation is required, the Company will determine:
- (a) the nature and scope of the investigation;
  - (b) who should lead the investigation – including whether the investigation of the disclosure should be conducted internally or externally. An investigator with no personal interest in the matter will be appointed. The Company may consider an external investigation is appropriate to ensure fairness and independence or because specialist skills or expertise are required;
  - (c) the nature of any technical, financial or legal advice that may be required to support the investigation; and
  - (d) the anticipated timeframe for the investigation. Each investigation will be different which will impact the applicable timeframe. However, the Company's intent is to complete an investigation within two months of receiving a disclosure and in any event as soon as practicable. That time may vary depending on the nature of the disclosure.
- 9.4 Where practicable, the Company will keep the eligible whistleblower informed of the steps taken or to be taken (or if no action is to be taken, the reason for this), and provide appropriate updates, including about the completion of any investigation. However, the extent of the information provided, or whether it will be provided at all, will be subject to applicable confidentiality considerations, legal obligations and any other factors the Company considers relevant in the particular situation.
- 9.5 The Company may not be able to undertake an investigation, or provide information about the process, if it is not able to contact the eligible whistleblower, for example, if the eligible whistleblower has made a disclosure anonymously and has not provided a means of contact (see paragraph 7.8 for more information).
- 9.6 Where practicable, whistleblowers will receive updates about when the investigation has begun, while the investigation is in progress and after the investigation has been finalised. The frequency and timeframe of any updates may vary depending on the nature of the disclosure. The Company will also have regard to confidentiality considerations when providing updates.
- 9.7 If disclosures are made to Your Call, it will provide information to Tony Hudson, SCA's Head of Legal and Corporate Affairs and Company Secretary or to another WPO (subject to applicable confidentiality considerations).

*Documenting and reporting the findings of an investigation*

- 9.8 Appropriate records and documentation for each step in the process will be maintained by the investigator. The method for documenting and reporting the findings of an investigation will be determined by the nature of the disclosure, but may include a summary report of the findings. Any reporting of findings will have regard to applicable confidentiality requirements. There may be circumstances where it may not be appropriate to provide details of the outcome to the eligible whistleblower.
- 9.9 The Company encourages eligible whistleblowers to raise any concerns they have about the handling or investigation of their disclosure with a WPO.
- 9.10 The Company will report disclosures and findings of investigations to the Board's Audit & Risk Committee, and may, where appropriate, share them with the eligible whistleblower and any persons affected by the disclosure.

*Board reporting*

- (a) WPOs will, where appropriate (whilst maintaining confidentiality in accordance with section titled 'Confidentiality and secure record-keeping'), provide the Board or the Board's Audit & Risk Committee at least annually reports on all active whistleblower matters, which may include information on: the number and nature of disclosures made in the last quarter (eg, by who, who to and matter type);
  - (b) how disclosures were made;
  - (c) the status of any investigations underway;
  - (d) any actions taken in relation to a disclosure;
  - (e) the frequency of communications with disclosers;
  - (f) the outcomes of completed investigations; and
  - (g) the timeframes for responding to and investigating disclosures.
- 9.11 The Board or the Audit & Risk Committee will also be informed of any material incidents reported under this Policy.

*Confidentiality protections*

- 9.12 Subject to the exceptions allowed under the section titled 'Confidentiality and secure record-keeping' of this Policy or otherwise by law, the identity of a discloser (or information that is likely to lead to their identity becoming known) must be kept confidential at all times during and after the investigation (including in any reporting to the Board or to any persons affected).

**10. SUPPORT AND FAIR TREATMENT**

- 10.1 The Company is committed to transparency and to building an environment in which people feel free to raise legitimate issues relating to the Company's operations. The Company is also committed to protecting eligible whistleblowers from detriment.
- 10.2 When a qualifying disclosure under the Whistleblower Protection Scheme is made, the Company will reiterate the requirements of this Policy to relevant individuals to ensure the protections are not undermined.
- 10.3 Disciplinary action up to and including dismissal may be taken against any person who causes or threatens to cause any detriment against an eligible whistleblower.

- 10.4 In addition, the Company's usual Employee Assistance Provider (**EAP**) services will be available to all whistleblowers and other employees affected by the disclosure, should they require that support.
- 10.5 The Company may also consider a range of other matters to protect an eligible whistleblower from the risk of suffering detriment and to ensure fair treatment of individuals mentioned in a disclosure. Steps it will take to help achieve this may include:
- (a) assessing whether anyone may have a motive to cause detriment—information could be gathered from an eligible whistleblower about:
    - (i) the risk of their identity becoming known;
    - (ii) who they fear might cause detriment to them;
    - (iii) whether there are any existing conflicts or problems in the workplace; and
    - (iv) whether there have already been threats to cause detriment;
  - (b) analysing and evaluating the likelihood of each risk and evaluating the severity of the consequences;
  - (c) developing and implementing strategies to prevent or contain the risks—for anonymous disclosures, it may be worthwhile assessing whether the eligible whistleblower's identity can be readily identified or may become apparent during an investigation;
  - (d) monitoring and reassessing the risk of detriment where required—the risk of detriment may increase or change as an investigation progresses, and even after an investigation is finalised;
  - (e) taking steps to ensure that:
    - (i) disclosures will be handled confidentially, when it is practical and appropriate in the circumstances;
    - (ii) each disclosure will be assessed and may be the subject of an investigation;
    - (iii) the objective of an investigation is to determine whether there is enough evidence to substantiate or refute the matters disclosed;
    - (iv) when an investigation needs to be undertaken, the process will be objective, fair and independent;
  - (f) assisting the eligible whistleblower by providing support services such as counselling services and access to resources for strategies to manage stress, time or performance impacts resulting from the investigation;
  - (g) allowing the eligible whistleblower (where appropriate) to perform their duties from another location or reassigning the eligible whistleblower to another role of the same level or making other modifications to the workplace or the way the eligible whistleblower performs their duties; and
  - (h) where necessary, undertaking specific interventions to protect an eligible whistleblower where detriment has already occurred including disciplinary action, extended leave for the eligible whistleblower and alternative career development and training.
- 10.6 If the disclosure mentions or relates to employees of the Company other than the eligible whistleblower, the Company will take steps to ensure that those individuals are treated fairly.

Typically, this would include giving those persons an opportunity to respond to the subject matter of the disclosure having regard to principles of procedural fairness. In addition, action would only be taken against such a person if there is cogent evidence of wrongdoing.

## **11. OTHER MATTERS**

- 11.1 This Policy will be made available to the Company's employees and officers via the Company's intranet and on the Company's corporate website.
- 11.2 This Policy is not intended to go beyond the legislation. This Policy is not a term of any contract, including any contract of employment and does not impose any contractual duties, implied or otherwise, on the Company. This Policy may be varied by the Company from time to time, including as part of any review.

### *Review of the Policy*

- 11.3 The Company will periodically review this Policy and accompanying processes and procedures with a view to ensuring that it is operating effectively.
- 11.4 The Company Secretary is authorised to make administrative amendments to this Policy.

### *Training*

- 11.5 Training on this Policy may be offered to employees from time to time. Specialist training will be provided to staff members who have specific responsibilities under the Policy, including the Company's processes and procedures for receiving and handling disclosures, including training relating to confidentiality and the prohibitions against detrimental conduct.