

  	<b>WHISTLEBLOWER POLICY - AUSTRALIA</b>	Prepared by:	HFW
		Approved by:	Steve Clarke
<b>Document No: GRP POL HR 025 03</b>		Approval date:	May 2022
		Page Number:	1 of 5

## Purpose

The ASKIN Group is committed to the highest standards of conduct and ethical behaviour in all of our business activities, and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance and strong corporate governance. Workplace participants (such as current or former employees, secondees, contractors, individuals concerned in management (e.g. board members) or volunteers) would often be the first to realise that there is something seriously wrong within a business. However, they may be reluctant to express their concerns as they feel that speaking up would be disloyal to their colleagues or to the business, or because they're afraid of repercussions. Creating an environment where people feel safe to speak up underpins the ASKIN Group culture.

The purpose of this policy is to:

1. encourage people to report concerns about potential wrongdoing;
2. explain how those reports can be made;
3. explain how a person who makes a report will be protected; and
4. outline the process for dealing with reports of wrongdoing.

This policy applies to the Australian workplace participants of the ASKIN Group meaning Askin Group Holdings Pty Limited and each of its related bodies corporate (which, for the avoidance of doubt, includes the Bondor NZ and XFLAM businesses).

## Policy

### What can I report under this policy?

You can make a report under this policy if you have reasonable grounds to suspect corporate misconduct, improper affairs or circumstances involving the ASKIN Group, its managers or employees or have concerns about tax matters ('disclosable matters').

Examples of disclosable matters include but are not limited to:

- fraud;
- breach of duty;
- breach of laws or regulations;
- serious breaches of the ASKIN Group's code of conduct or policies;
- offering or accepting a bribe;
- dishonest or unethical behaviour;
- conflicts of interest;
- falsifying financial or corporate reporting;
- unauthorised use of the ASKIN Group's confidential information;
- improper use of the ASKIN Group's physical or intellectual property;
- anti-competitive behaviour;
- conduct endangering health and safety or causing damage to the environment; and
- any other business behaviour and practices that may cause consumer harm in relation to the ASKIN Group.

Reports that are not about disclosable matters do not qualify for protection under the Corporations Act (or the Taxation Administration Act, where relevant).

 	<b>WHISTLEBLOWER POLICY - AUSTRALIA</b>	Prepared by:	HFW
		Approved by:	Steve Clarke
<b>Document No: GRP POL HR 025 03</b>		Approval date:	May 2022
		Page Number:	2 of 5

An allegation without supporting information is unlikely to be enough to show you have reasonable grounds. Whilst you don't need to identify specific breaches of laws or regulations, to enable the ASKIN Group to properly assess your report, you should provide at least the following information:

- the relevant business unit to which the report relates;
- the nature of the issue;
- who is involved in the issue and how they are involved;
- is there any evidence and where can it be found; and
- any steps you've already taken to address the issue.

Importantly, deliberate false reporting impedes the ASKIN Group's ability to address genuine wrongdoing and is strongly discouraged. Deliberate false reporting may also expose an individual to personal legal risk, disciplinary action up to dismissal or termination of engagement.

If you are an employee of the ASKIN Group and your concern is about a personal work-related grievance, speak with the Group HR Manager as this policy may not apply. A 'personal work-related grievance' is a grievance about a matter in relation to the employee's employment, or former employee's employment, which has implications for the employee or former employee personally (e.g. an interpersonal conflict between employees).

A personal work-related grievance may qualify for protection if:

- it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (mixed report);
- the ASKIN Group 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 report relates to information that suggests misconduct beyond the personal circumstances of the person who made the report;
- the person who made the report suffers from or is threatened with detriment for making the report; or
- the person who made the report seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

### **Who can make a report under this policy?**

Anyone can make a report under this policy. This includes current or former employees, contractors or suppliers (or, one of their employees), officers, volunteers or associates of the ASKIN Group or their spouses, dependents or relatives.

### **How can I make a report?**

Reports can be made in person, by phone, or in writing (including by email) to any of the 'eligible recipients' identified below, but the ASKIN Group strongly encourage you to make a report to the 'protected disclosure officer'. You can choose to remain anonymous while making a report, over the course of the investigation and after the investigation is finalised. You can also refuse to answer questions if you feel they could reveal your identity.

#### **Eligible recipients**

- the internal protected disclosure officer:
  - Steve McMillan

 	<b>WHISTLEBLOWER POLICY - AUSTRALIA</b>	Prepared by:	HFW
		Approved by:	Steve Clarke
		Approval date:	May 2022
<b>Document No: GRP POL HR 025 03</b>		Page Number:	3 of 5

- Group Chief Financial Officer
- [stephen.mcmillan@askin.net.au](mailto:stephen.mcmillan@askin.net.au)
- +61 408 398 959
- a company officer
- a senior manager
- an auditor
- an actuary
- ASIC
- APRA
- a legal practitioner
- in limited circumstances for a matter of public interest or an emergency, a journalist or a member of parliament (you should obtain legal advice before doing this, as specific requirements apply).

Please note, that if a report is not made to an eligible recipient, the report will not qualify for protection under the Corporations Act (or the Taxation Administration Act, where relevant).

You can contact the protected disclosure officer before making a report if you have any questions or require further information.

### **What protections are available to people that make a report?**

If you make a report in accordance with this policy:

- your identity will remain confidential;
- you'll be immune from legal action for making the report;
- no contractual or other rights or remedies may be enforced or exercised against you for making the report;
- in some circumstances, the information you provide won't be admissible in legal proceedings;
- anyone who causes or threatens to cause a detriment to you on 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 liable for prosecution or damages; and
- your identity, and information likely to lead to your identification, cannot be disclosed to a court or tribunal except where it is considered necessary by the court or tribunal to do so in the interests of justice or where it is necessary to give effect to the whistleblower protections under the Corporations Act.

A person can still qualify for protection even if their report turns out to be incorrect.

### **How will the ASKIN Group protect my confidentiality if I make a report?**

If you make a report under this policy, your identity and other information which could identify you, and the details of your report, will be handled confidentially. This may mean, for example, that the ASKIN Group redact certain information where appropriate.

The eligible recipient will discuss with you whether you consent to your identity being disclosed for the purposes of the ASKIN Group making enquiries into your report. The ASKIN Group won't disclose your identity or information which could identify you to anyone unless you provide your consent or where the law permits (e.g. to ASIC, APRA, the Australian Federal Police or a relevant Government, State or Territory authority) or a lawyer for the purposes of obtaining legal advice or legal representation. Even if

 	<b>WHISTLEBLOWER POLICY - AUSTRALIA</b>	Prepared by:	HFW
		Approved by:	Steve Clarke
<b>Document No: GRP POL HR 025 03</b>		Approval date:	May 2022
		Page Number:	4 of 5

you don't consent to the ASKIN Group disclosing your identity, it is possible that the ASKIN Group may need to disclose information (other than your identity) to people that could lead to your identification, where this is reasonably necessary for the purposes of our investigation. The ASKIN Group will take all reasonable steps to minimise the risk that you will be identified in these circumstances.

You can lodge a complaint with the ASKIN Group about a breach of confidentiality by contacting an eligible recipient, or with a regulator, such as ASIC, APRA or the ATO, for investigation.

### **How will the ASKIN Group support and protect me if I make a report?**

The ASKIN Group is committed to ensuring anyone that makes a report under this policy is treated fairly and is not subject to detrimental conduct, including actual or threatened dismissal, discrimination, harassment or intimidation, harm or injury (including psychological harm) or damage to reputation, damage to business or financial position or any other retaliation, connected with making the report. Detrimental conduct does not include administrative action that is reasonable for the purpose of protecting you from detriment (e.g. moving you where you have made a disclosure about your immediate work area to another office, or managing unsatisfactory work performance where your performance is not meeting the required standards).

The ASKIN Group may be vicariously liable for detrimental conduct engaged in by an employee of the ASKIN Group. Accordingly, all ASKIN Group directors, officers and employees are prohibited from in any way being involved in detrimental conduct to anyone because of, or for reasons including that, a report under this policy may have been, or could be, made. Severe penalties under the Corporations Act may also apply. If you believe you have been subjected to detrimental conduct because you have made a report under this policy, please immediately notify the eligible recipient so that appropriate action can be taken by the ASKIN Group.

You can seek compensation and other remedies through the courts if you suffer loss, damage or injury because of a disclosure and the ASKIN Group fail to take reasonable precautions and exercise due diligence to prevent the detrimental conduct. The ASKIN Group encourages you to seek independent advice (from a lawyer or ASIC) if you think you may have suffered detrimental conduct for making a protected disclosure.

### **How will Askin investigate a report?**

The ASKIN Group takes all reports made under this policy seriously and will investigate by making appropriate enquiries. The particular enquiry or investigation process adopted will be determined on a case-by-case basis taking into account the nature and substance of the information provided. Where a report is made anonymously, the ASKIN Group will make enquiries or conduct any investigation based on the information given to it and other available information.

Generally, the eligible recipient will, as soon as reasonably practicable, acknowledge the report (unless it was made anonymously), carry out a preliminary review to determine whether the disclosure falls within the intended scope of this policy and, if so, whether the matters raised should be investigated. Except where a report is made anonymously, the eligible recipient will let you know of the decision whether to investigate your report. If the eligible recipient determines that the report will be investigated, the eligible recipient will either conduct an internal investigation or commission an investigation with an external investigator. All investigations will follow a fair process and be conducted in as timely a manner as the circumstances allow. Except where a report is made anonymously, at the conclusion of an investigation, and to the extent possible in the circumstances, the eligible recipient will let you know the findings of the investigation. You may not be told of outcomes that relate to action against other individuals.

  	<b>WHISTLEBLOWER POLICY - AUSTRALIA</b>	Prepared by:	HFW
		Approved by:	Steve Clarke
<b>Document No: GRP POL HR 025 03</b>		Approval date:	May 2022
		Page Number:	5 of 5

## How will the ASKIN Group ensure fair treatment of its employees?

If, as a result of an investigation the ASKIN Group identify an issue that indicates that an employee of the ASKIN Group may have engaged in misconduct, the ASKIN Group will give the employee concerned information about the substance of the alleged misconduct and the opportunity to respond to the allegations before any further steps are taken against them, including disciplinary action.

The ASKIN Group will ensure there is appropriate training for officers and employees on the matters addressed in this policy. All eligible recipients will also receive training on how to respond to them, protect confidentiality and avoid detriment to a whistleblower.

## Where can I find further information?

Certain reports may qualify for protection under Part 9.4AAA of the Corporations Law or Part IVD of the Tax Act. A discloser qualifies for protection as a whistleblower under the Corporations Act if they are an eligible whistleblower in relation to the entity and:

- they have made a disclosure of information relating to a ‘disclosable matter’ directly to an ‘eligible recipient’ or to ASIC, APRA or another Commonwealth body prescribed by regulation;
- they have made a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Corporations Act; or
- they have made an emergency disclosure or public interest disclosure.

In those circumstances, additional protections may apply. Further information regarding protected disclosures under corporations, financial and taxation laws, and information about your rights to make reports about those matters, can be found on the ASIC website, the APRA website and the ATO website.

## Other Matters

This policy does not form part of any contract of employment or engagement between the ASKIN Group (or any member of it) and any workplace participant. Any reference to obligations or requirements on the ASKIN Group does not, and is not intended to, give rise to any contractual obligations binding on the ASKIN Group.

***The ASKIN Group may amend, vary or replace this policy at any time.***