

1. INTRODUCTION AND PURPOSE

WGA is committed to ensuring that our workplace is 'the place to be' - a company where people want to work, with a sense of belonging, the ability to solve complex problems and enjoy a safe, diverse and inclusive workplace. Our core values underpin all that we do: 'we are our people', 'we are in this together' and 'we find the right solution'.

WGA is committed to promoting and supporting a culture of corporate compliance and proper ethical behaviour.

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

- encourage an Eligible Whistleblower to raise any concerns and report instances of Reportable Conduct where there are reasonable grounds to support such action, without fear of intimidation, disadvantage or reprisal
- outline the mechanisms for the reporting and investigation of reported matters
- outline the measures in place to protect a whistleblower, including how WGA will ensure fair treatment of Eligible Whistleblowers
- provide information about how the Policy will be made available to Eligible Whistleblowers
- help to ensure that WGA maintains the highest standards of ethical behaviour and integrity, and
- outline the additional procedures and protections that apply to Eligible Whistleblowers under the Corporations Act in relation to the reporting of possible breaches of the Corporations Legislation.

It is expected that Eligible Whistleblowers will report known, suspected or potential cases of Reportable Conduct.

2. DEFINITIONS

Relevant definitions of terms used in this Policy can be found in 'Schedule 1: Definitions'.

3. SCOPE

3.1 Who can make a report?

It is expected that WGA employees who become aware of actual Reportable Conduct or suspect, on reasonable grounds, potential cases of Reportable Conduct will make a report under this Policy or under other applicable policies.

A Reportable Conduct disclosure qualifies for protection under this Policy if it is made by an Eligible Whistleblower. An Eligible Whistleblower may be an entity or individual, including:

- a. an officer, director, secretary, employee, secondee or contractor, whether current or former or permanent, part-time, fixed term or temporary
- b. a supplier of goods or services to the Company (whether paid or unpaid), including their current or former employees, contractors, consultants, service providers or business partners
- c. an associate of the Company, and
- d. a relative, dependant or spouse of an individual of a person in paragraphs (a) to (c).

3.2 What can be reported?

In order to qualify for protection under this Policy, an Eligible Whistleblower must make a Reportable Conduct disclosure via one of the reporting mechanisms detailed below.

Reportable Conduct means conduct that is illegal, unacceptable or undesirable or the concealment of such conduct. It includes conduct that:

- a. is against the law or is a failure by WGA to comply with any legal obligation
- b. is unethical or breaches WGA's policies or Code of Conduct
- c. is dishonest, fraudulent or corrupt
- d. is coercion, harassment, victimisation or discrimination
- e. is misleading or deceptive conduct of any kind (including conduct or representations that amount to improper or misleading accounting or financial reporting practices either by or affecting WGA)
- f. is potentially damaging to WGA, an employee or a third party, including unsafe work practices, environmental damage, health risks or substantial wasting of company resources
- g. may cause financial loss to WGA or damage its reputation or be otherwise detrimental to WGA
- h. may be misconduct, an improper state of affairs or circumstances in relation to the tax affairs of WGA, or
- i. involves any other serious impropriety.

When making a disclosure, Eligible Whistleblowers are expected to have reasonable grounds to suspect that the information they are disclosing is true. However, Eligible Whistleblowers will not be penalised if the information turns out to be incorrect.

Eligible Whistleblowers must not make a report that they know to be untrue or misleading. Where it is found that an Eligible Whistleblower knowingly made a false report, this may be considered a breach of WGA's Code of Conduct and result in disciplinary action in accordance with WGA's Conduct & Performance Management Policy. There may also be legal consequences for knowingly making a false report.

3.3 What cannot be reported?

Personal work-related grievances are not covered under this Policy and should be handled in accordance with WGA's Grievance Handling Policy.

"Personal work-related grievances" are concerns, issues or problems you have that relate to current or former employment with WGA and which have implications for you personally but do not have implications for WGA or other employees and/or do not relate to any of the type of conduct set out above. Some non-exhaustive examples of personal work-related grievances include concerns about:

- Interpersonal conflict between you and another employee
- Disciplinary action
- A promotion or transfer

Disclosures that are not about Reportable Conduct do not qualify for Whistleblower Protections.

4. REPORTING MECHANISMS

WGA stands by our core values. We are committed to being 'in this together' and 'finding the right solution' As such, WGA encourages Eligible Whistleblowers to make disclosures of Reportable Conduct to WGA's Whistleblower Protection Officers in the first instance in order to enable WGA to identify and address wrongdoing as early as possible.

However, disclosures made directly to other parties in accordance with this policy do not require prior disclosure to WGA's Whistleblower Protection Officers in order to qualify for whistleblower protections. If an Eligible Whistleblower requires additional information before reporting conduct, they may contact WGA's Whistleblower Protection Officers or a legal practitioner.

Disclosures may be made using one of the following methods:

- WGA's Whistleblower Protection Officers

An Eligible Whistleblower can report Reportable Conduct to WGA's Whistleblower Protection Officers by any means the Eligible Whistleblower elects, including but not limited to in person, telephone, email or post. A report will be confidential and secure and can be made anonymously and outside of business hours. WGA's current Whistleblower Protection Officers are:

Susan Forrester, Board Chair

Email: board@susanforrester.com.au

Post: Attn: Susan Forrester

60 Wyatt St, Adelaide SA 5000

Phone: 0438 343 186

Peter James, Director

Email: Unavailable

Post: Attn: Peter James

60 Wyatt St, Adelaide SA 5000

Phone: 0421 044 623

- WGA's Authorised External Agent

An Eligible Whistleblower may make a report to Stoptline, WGA's external independent whistleblowing service, using any of the following methods:

- Online: <https://wga.stoplinereport.com> (including option to make a report via smartphone)
- Email: makeareport@stoptline.com.au
- Phone: Call 1300 30 45 50 during business hours (0800 – 1800, Mon – Fri AEST)
Any messages left will be responded to within one working day.
- Post: Address to WGA c/o Stoptline, PO Box 403, Diamond Creek, VIC 3089
- Facsimile: Address to WGA, c/o Stoptline +61 3 9882 4480

Stoptline is not associated with WGA. Their staff are trained and experienced specialists dedicated to dealing with Eligible Whistleblowers and their concerns. Stoptline will provide the details of your disclosure to WGA for action and/or referral as detailed in Section 5, 'Investigation Process'.

A report will be confidential and secure and can be made anonymously and outside of business hours.

- ASIC

Eligible Whistleblowers can disclose Reportable Conduct to the ASIC through their [online reporting form](#) or by [writing to ASIC](#).

- APRA (for public interest disclosures only)

Eligible Whistleblowers can make a [public interest disclosure](#) to APRA by contacting an authorised officer via email (via PID@apra.gov.au) or in writing, marked as 'Confidential' and addressed to:
General Counsel

APRA

GPO Box 9836

Sydney NSW 2001

- ATO

Eligible Whistleblowers can disclose Reportable Conduct to the ATO through their [online reporting form](#), by phone (via 1800 060 062) or in writing, clearly marked as "In confidence" and addressed to:
Australian Taxation Office

Tax Integrity Centre

Locked Bag 6050

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4.1 Information Required

When making a report under this policy, Eligible Whistleblowers must have reasonable grounds to suspect that the information concerns Reportable Conduct. Reports should provide WGA with as much detail as possible to assist in investigating the matter. Details can include:

- Who? (name of the person(s) involved and names of possible witnesses);
- What? (a statement describing the Reportable Conduct);
- When? (dates and times);
- Where? (locations);
- Any supporting evidence;
- Steps already taken to report or address the matter (if any).

4.2 Anonymity

- An Eligible Whistleblower can elect to remain anonymous while making a disclosure, over the course of an investigation and after the investigation is finalised.
- An Eligible Whistleblower is not obliged to answer any questions that they feel could reveal their identity at any time. Anonymity of a whistleblower may be protected by various means, including but not limited to anonymous telephone numbers, anonymised email addresses or the use of a pseudonym for the whistleblower's name.

5. INVESTIGATION PROCESS

5.1 Objective

The objective of an investigation is to provide facts that form a basis on which to respond to the Reportable Conduct. It also helps WGA understand legal rights and liabilities related to the misconduct. It seeks to examine if the concern is well-founded and if any related or similar misconduct exists. An investigation is not a disciplinary or punitive process, though it can result in disciplinary action.

5.2 Timeline

All reports will be investigated by a trained person appointed by WGA on a timely basis. Appropriate corrective action will be taken as warranted by the investigation.

5.3 Roles and Responsibilities

ROLE	RESPONSIBILITIES
WGA's Whistleblower Protection Officers	<p>WGA's Whistleblower Protection Officers are responsible for:</p> <ul style="list-style-type: none">• receiving a report of Reportable Conduct from a whistleblower• coordinating information from the Eligible Whistleblower for the purposes of an investigation into that report• reporting back to the Eligible Whistleblower on the finalisation of the investigation, and• providing support for the Eligible Whistleblower by protecting and safeguarding the whistleblower and reviewing the integrity of the investigation process. <p>WGA's Whistleblower Protection Officers will at all times have direct and unrestricted access to reasonable financial, legal and operational assistance when this is required for any investigation.</p>
Investigator	<p>The person appointed by WGA to investigate a report is responsible for:</p> <ul style="list-style-type: none">• coordinating the internal investigation into any report received from a whistleblower• documenting and handling all matters in relation to the report and investigation, and• finalising all investigations. <p>The person appointed to investigate a report will at all times have direct and unrestricted access to reasonable financial, legal and operational assistance when this is required for any investigation</p> <p>The person appointed by WGA may be an external and independent person if deemed necessary by WGA.</p>
Employees	<p>WGA expects that employees cooperate with investigators who are performing internal investigations on behalf of WGA fully and in good faith (other than if prohibited by law). This may include, but is not limited to, attending meetings and providing information that the investigator requests and that they are legally permitted to share. Action, in accordance with WGA's <u>Conduct & Performance Management Policy</u>, may be taken for people who knowingly provide false or misleading information during an investigation.</p>

5.4 Communication with Eligible Whistleblowers

Eligible Whistleblowers will be kept appropriately informed of the progress of action taken in respect of their report. At the conclusion of the investigation, they will be informed of the outcome, subject to considerations of privacy for those against whom allegations of impropriety were made. Where the report was made through WGA's Whistleblower Protection Officers, information about the progress and outcome of the investigation will be provided to the Whistleblower Protection Officer on behalf of the Eligible Whistleblower.

5.5 Confidentiality

WGA and any persons receiving reports will not disclose particulars of reported matters that would suggest the identity of the Eligible Whistleblower without obtaining the Eligible Whistleblower's prior consent, subject to any applicable law. Any such disclosure to which the Eligible Whistleblower consents will be made on a strictly confidential basis. All files and records created from an investigation will be retained under strict security. The unauthorised release of information without an Eligible Whistleblower's consent to any person not involved in the investigation is a breach of this Policy, subject to any requirements of applicable law.

6. PROTECTION AND SUPPORT

6.1 General Protections for Whistleblowers

- Eligible Whistleblowers who have reasonable grounds to suspect that information concerns misconduct and report a concern under this Policy must not be personally disadvantaged by:
 - dismissal
 - demotion
 - any form of harassment
 - discrimination
 - damage to reputation
 - current or future bias, or
 - damage to financial position.
 - any other conduct that constitutes retaliation
- The Eligible Whistleblower is not granted immunity for any of their misconduct which may be revealed by the report. However, if an Eligible Whistleblower reports such conduct and actively cooperates in an investigation in which they may be implicated, there may be some cases where the fact they have made a report will be taken into account as a mitigating factor when determining actions that may be taken against them.
- An Eligible Whistleblower will still be protected in accordance with this paragraph if the report turns out to be unsubstantiated.

6.2 Protections under Corporations Legislation for Whistleblowers

The Corporations Act provides protections to Eligible Whistleblowers in relation to the reporting of a possible contravention of the Corporations Act, an offence against any other law of the Commonwealth (punishable by 12 months imprisonment or more) or conduct that represents a danger to the public or the financial system.

Further information regarding the protections provided to Whistleblowers under the Corporations Legislation can be found in 'Schedule 2: Whistleblower Protections Under The Corporations Legislation' or via the ASIC [website](#).

6.3 Support for Whistleblowers

Where possible, WGA's Whistleblower Protection Officers will assess the need for additional support for Eligible Whistleblowers. Additional support may include:

- Monitoring and managing the people and environment in which the Reportable Conduct is allegedly occurring;
- Temporarily changing working arrangements or places of work; or
- Providing counselling or other assistance services (including access to the Employee Assistance Program).

6.4 How will WGA support me if a whistleblowing disclosure is made about me?

WGA recognises the importance of treating fairly those whom a report is made about during the investigation of Reportable Conduct. WGA will take reasonable steps to help ensure fair treatment of any person who is the subject of a report. A person who is the subject of an investigation is entitled to:

- be informed as to the substance of any adverse comment that may be included in a report or other document arising out of any such investigation, and
- given a reasonable opportunity to put their case to the person who is investigating the report.

7. REFERENCES

Employees are encouraged to read this policy in conjunction with other relevant WGA policies including:

- [Code of Conduct](#)
- [Conduct and Performance Management Policy](#)
- [Grievance Handling Policy](#)
- [Workplace Behaviours Policy](#)
- [Work Health and Safety Policy](#)

8. OTHER MATTERS

8.1 Amendment of policy

This Policy can only be amended with the approval of the Board.

8.2 Adoption of Policy

The Company Secretary will disseminate this Policy to employees and communicate any Policy amendments to employees. WGA will ensure that this Policy is on the Website and internal intranet.

APPROVAL REGISTER					
Rev	Date	Issue/Change	Author	Reviewer	Approver
0	18/12/2019	Document created	CC	RPenfold & PMcB	Board
1	18/11/2021	Change the Protection Officer to Peter James	CC	Rick Penfold	Board
2	20/08/2023	Minor formatting changes	CC	CPO	JMDs
3	1/11/2024	Minor formatting changes. Information added and updated to Making a Report, Investigation Process, Protection and Support and References clauses. Inclusion of external reporting avenues. Change the Protection Officer from PmcBean to Sforrester.	P&C	CPO	Board

SCHEDULE 1: DEFINITIONS

For the purposes of this Policy:

- **ASIC** means the Australian Securities and Investments Commission.
- **APRA** means the Australian Prudential Regulation Authority
- **ATO** means the Australian Tax Office
- **Corporations Act** means *Corporations Act 2001* (Cth).
- **Corporations Legislation** has the meaning given to that term in section 9 of the Corporations Act and includes the Corporations Act and *Australian Securities and Investments Commission Act 2001* (Cth), the *Banking Act 1959*, the *Financial Sector Act (Collection of Data) Act 2001*, the *Insurance Act 1973*, the *National Consumer Credit Protection Act 2009*, and the *Superannuation Industry (Supervision) Act 1993*.
- **Eligible Whistleblower** means:
 - a. an officer, director, secretary, employee, secondee or contractor, whether current or former or permanent, part time, fixed term or temporary
 - b. a supplier of goods or services to the Company (whether paid or unpaid) including their current or former employees, contractors, consultants, service providers or business partners
 - c. an associate of the Company, and
 - d. a relative, dependant or spouse of an individual of a person in paragraphs (a) to (c).
- **Group** means the Company and its subsidiaries.
- **Reportable Conduct** means conduct that is illegal, unacceptable or undesirable, or the concealment of such conduct. It includes conduct that:
 - a. is against the law or is a failure by the Company to comply with any legal obligation
 - b. is unethical or breaches the Company's policies or Code of Conduct
 - c. is dishonest, fraudulent or corrupt
 - d. is coercion, harassment, victimisation or discrimination
 - e. is misleading or deceptive conduct of any kind (including conduct or representations that amount to improper or misleading accounting or financial reporting practices either by, or affecting, the Company)
 - f. is potentially damaging to the Company, an employee or a third party, including unsafe work practices, environmental damage, health risks or substantial wasting of company resources
 - g. may cause financial loss to the Company or damage its reputation or be otherwise detrimental to the Company
 - h. may be misconduct, an improper state of affairs or circumstances in relation to the tax affairs of the Company, or
 - i. involves any other serious impropriety.
- **Conduct that does not constitute Reportable Conduct** is a personal work-related grievance, including:
 - an interpersonal conflict between a whistleblower and another employee of the Company
 - a decision by the Company that does not involve a breach of workplace laws
 - a decision by the Company about the engagement, transfer or promotion of the whistleblower
 - a decision by the Company about the terms and conditions of engagement of the whistleblower, or
 - a decision by the Company to suspend or terminate the engagement of a whistleblower or otherwise discipline the whistleblower.
 - Reportable Conduct relating to a personal work-related grievance includes conduct where:
 - it includes information about misconduct, or information about misconduct is accompanied by a personal work-related grievance (mixed report)

- 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 suggests misconduct beyond the whistleblower's personal circumstances, or
- the whistleblower suffers or is threatened with detriment for whistleblowing.
- **Whistleblower** means an Eligible Whistleblower who alerts the Company and/or a regulatory authority to Reportable Conduct within the Company/Group.
- **Whistleblower Protection Officer** means the person nominated by the Company whose key responsibilities include protecting whistleblowers who report concerns under this Policy as identified in paragraph 3 of this Policy.

SCHEDULE 2: WHISTLEBLOWER PROTECTIONS UNDER THE CORPORATIONS LEGISLATION

The Corporations Act provides protections in relation to the reporting of a possible contravention of the Corporations Act, an offence against any other law of the Commonwealth (punishable by 12 months imprisonment or more) or conduct which represents a danger to the public or the financial system.

A disclosure of information by a person qualifies for protection under the Corporations Act if:

- the whistleblower is an Eligible Whistleblower.
- the report, which may be made anonymously, is made to:
 - ASIC, APRA or a prescribed authority
 - the Company's (or Group's) auditor or a member of the audit team
 - an officer or senior manager of the Company or the Group
 - a person authorised by the Company to receive disclosures of that kind (that is, the Whistleblower Protection Officer)
 - a legal practitioner for the purpose of obtaining representation or advice
 - in the case of "emergency disclosure" to a member of Parliament or a journalist, or in the case of "public interest disclosure" to a member of Parliament or a journalist.
 - the whistleblower has reasonable grounds to suspect misconduct, an improper state of affairs or circumstances relating to the Company.

This includes, but is not limited to:

- a contravention of the Corporations Legislation by the Company or Group or any of its officers or employees
- an offence against any other law of the Commonwealth (punishable by 12 months imprisonment or more), or
- conduct which represents a danger to the public or the financial system.

If these conditions are met, the Corporations Act provides the following protections to the whistleblower:

- A person cannot engage in conduct that causes detriment to a discloser.
- The whistleblower is not subject to any civil or criminal liability for making the disclosure (including disciplinary action). The whistleblower is not, however, protected from civil or criminal liability for any of their misconduct that may be revealed by the report.
- No contractual or other remedy may be enforced or exercised against a whistleblower on the basis of the disclosure and a contract to which the whistleblower is a party may not be terminated on the basis that the disclosure constitutes a breach of the contract.
- If the Company purports to terminate the employment of a whistleblower on the basis of the disclosure, a court may reinstate the whistleblower to the same position or a position at a comparable level.
- The information is not admissible in evidence against the whistleblower in criminal proceedings (unless the information is false).
- The whistleblower is protected from actual or threatened detriment because of the report and may receive compensation for any damage caused by such detriment.
- The whistleblower will not be required to pay the costs of any other party in court proceedings for compensation unless acting vexatiously or without reasonable cause in taking the proceedings or acted unreasonably causing the cost to be incurred.
- An apology may be ordered to be given to the whistleblower or an injunction granted by the court to prevent, stop or remedy any detrimental conduct or its effects, and
- subject to limited exceptions, the person to whom the disclosure is made must not disclose the substance of the report, the whistleblower's identity or information likely to lead to the identification of the whistleblower.
- The Company and its Group are committed to full compliance with these protective provisions.