

Whistleblower Policy

This Policy does not contain any contractual terms nor does it form part of an employee's employment contract or contract of engagement, as the case may be, and it may be revised from time to time.

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1. Purpose

The Company is committed to the highest standards of conduct and integrity in all of our business activities and to promoting and supporting a culture of honest and ethical behaviour, compliance and good corporate governance in line with our vision and values.

As such, we encourage the reporting of any instances of potential or suspected unethical, illegal, fraudulent or undesirable conduct involving the Company's businesses. We appreciate that whistleblowers may find themselves in difficult and stressful circumstances and we take the concerns whistleblowers raise seriously. Protecting whistleblowers so they can confidentially make a report without fear of intimidation, disadvantage or reprisal is a key priority.

This Policy applies to the Company and every individual person employed by any of our entities. This Policy is developed and implemented in accordance with the requirements of Part 9.4AAA of the *Corporations Act 2001* (Cth).

2. Objective

The objectives of this Policy are:

- (a) to encourage the reporting of matters that may cause financial or non-financial loss to the Company or damage to its reputation;

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- (b) to enable the Company to effectively deal with disclosures from whistleblowers in a way that protects the whistleblower's identity and provide for secure storage of the provided information;
- (c) to establish protection of whistleblowers against reprisal by any internal or external person, and
- (d) to provide for the appropriate structure for reporting, including the appointment of allocated Whistleblower Protection Officers.

3. Related Documents

Policy	NAT APOL 154	<i>Code of Conduct for Internal Employees</i>
Policy	NAT APOL 158	<i>Code of Conduct for On-hired Employees</i>
Policy	NAT APOL 128	<i>Respectful Workplace Conduct Policy for Internal Employees</i>
Policy	NAT APOL 155	<i>Respectful Workplace Conduct Policy for On-hired Employees</i>
Procedure	NAT AP 153	<i>Grievance Resolution for Internal Employees Procedure</i>
Procedure	NAT AP 129	<i>Grievance Resolution for On-hired Employees Procedure</i>
Procedure	NAT AP 152	<i>Discipline Procedure for Internal Employees</i>
Procedure	NAT AF 149	<i>Legal Procedure</i>

4. Definitions

Company	In this Policy refers to Bayside BWE Pty Ltd and the companies and trading names operating within the following entities and brands: <ul style="list-style-type: none"> • Acclaimed Workforce • Balpara Pty Ltd • Bayside Group • NineWire Pty Ltd and any other entity or brand which the Directors may from time to time assign to the Company.
Whistleblower	A person who, whether anonymously or not, makes, attempts to make, or wishes to make, a report in connection with reportable conduct and wishes to have the benefit of protection against retaliation for having made the report.

5. Duties of Employees

The Company expects and encourages that employees, who become aware of an actual, suspected or potential matter, and have reasonable grounds to believe this constitutes reportable conduct, will disclose this.

The Company genuinely protects the Whistleblower. Consequently, employees who have obtained directly or indirectly information about a Whistleblower and/or their disclosure, are not allowed to reveal this information. Revealing this information is a breach of this Policy and would lead to disciplinary action up to and including termination of employment. Releasing the identity of the Whistleblower or providing information that is likely to lead to their identification is a criminal offence, which could lead to criminal and civil penalties.

6. Reportable Conduct

Employees can make a report under this Policy if they have reasonable grounds to suspect that the information they are disclosing about the Company or a Company director, officer, employee, contractor, client, supplier, tenderer or other person who has business dealings with the Company has engaged in conduct which:

- involves misconduct: e.g. fraud, negligence, default, breach of trust or breach of duty;
- improper state of affairs or circumstances;
- is an illegal activity: e.g. theft, violence, harassment or intimidation, criminal damage or modern slavery offences;
- breaches law punishable by imprisonment for a period of 12 months or more;
- involves harassment, discrimination, victimisation or bullying, other than personal work-related grievances (see Personal Work-related Grievances clause within this Policy);
- is unethical;
- is potentially damaging to the Company, or our employees or third party: e.g. unsafe work practices, environmental damage, health risks or abuse of Company's property or resources;

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- could cause financial loss to the Company or damage our reputation or be otherwise detrimental to the Company's interests;
- breaches the Corporations Act;
 - examples of conduct which may amount to a breach of the Corporations Act include: insider trading, insolvent trading, breach of the continuous disclosure rules, failure to keep accurate financial records, falsification of accounts, failure of a director or other officer of the Company to act with the care and diligence that a reasonable person would exercise, or to act in good faith in the best interests of the corporation or failure of a director to give notice of any material personal interest in a matter relating to the affairs of the company;
- breaches other financial sector laws enforced by *Australian Securities and Investments Commission* ("**ASIC**") or *Australian Prudential Regulation Authority* ("**APRA**"), including offences involving terrorism financing, money laundering, insider trading or insolvent trading; or represents a danger to the public or the financial system.

7. Use of other Company Policies / Procedures

In considering the use of this Policy, employees should consider whether the matter may be more appropriately raised under the Grievance Resolution Procedure, whilst complaints regarding occupational health and safety should, where possible, be made through our Health Safety and Environment Manager.

8. Qualification Criteria for Protected Disclosures

To meet the requirements for protection for disclosures under the Corporations Act, the following three criteria must be met:

1. the person **must** be a **current or former**:

- employee or officer (e.g. director or company secretary) of the Company, or a related company or organisation;
- individual, or their employee, who supplies paid or unpaid goods or services to the Company, or a related company or organisation, which includes volunteers;
- associate of the Company; usually a person with whom the Company acts in concert; or
- relative or dependant of one of the people referred to above (i.e. any spouse, parent, child, grandchild, sibling or other linear ancestor).

2. The disclosure **must** be made to:

- a Director, Board Member, Chairman, CEO, Company Secretary, General, Group or National Manager of the Company or a related company or organisation;
- a Whistleblower Protection Officer;
- an auditor, or a member of the audit team, conducting an audit for the Company, or a related company or organisation;
- ASIC;
- APRA, or
- your lawyer, for the purpose of legal advice or legal representation regarding the Whistleblower protections.
- In addition, only for matters relating to the tax affairs, the disclosure can be made to:
 - a registered tax agent who provides services to the organisation;
 - any other employee or officer of the organisation who has functions or duties relating to the tax affairs, or
 - The Commissioner of Taxation.

While employees must make their disclosure to one of these people or organisations, employees can raise their concerns anonymously.

3. Employees **must** have reasonable grounds to suspect that the information they are disclosing is reportable conduct. 'Reasonable grounds' means that a reasonable person in the employee's position would also suspect the information indicates misconduct or a breach of the law.

Conduct that is a personal work-related grievance does not qualify for protection, unless the grievance is about a breach of the whistleblowing protections. Some examples of personal work-related grievances include, among other things, interpersonal conflicts between the Whistleblower and an employee, a decision relating to the engagement, transfer or promotion of the Whistleblower,

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a decision relating to the terms and conditions of engagement of the Whistleblower or suspending, disciplining or terminating the Whistleblower.

9. Protection for the Whistleblower

9.1 Protection under the Corporations Act

When the qualification criteria for protected disclosures are met, the Corporations Act provides Whistleblowers with the following protections:

- immunity from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
- no contractual or other remedy may be enforced and no contractual or other right may be exercised against you for making the report;
- your identity cannot be disclosed to a Court or tribunal except where considered necessary;
- it is a criminal offence if the substance of the report or your identity is disclosed, without your consent, to anyone except ASIC, APRA, the AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report, and
- a Court can make orders for compensation and injunctions if you suffer detriment as a result of making a disclosure. Detrimental conduct includes dismissal, injury, adjusting job duties that impact the Whistleblower negatively, discrimination, harassment or intimidation, psychological harm, as well as damage to their property, reputation or financial position.

9.2 Protection provided by the Company

9.2.1 Protection against current and future detrimental conduct

The Company strictly prohibits all forms of detrimental conduct against Whistleblowers. Detrimental conduct means any actual or threatened conduct, current or future, that could cause a detriment to a Whistleblower as a result of making a disclosure, including (without limitation):

- termination of employment;
- alteration of position or duties;
- harassment, bullying or intimidation;
- personal or financial disadvantage;
- unlawful discrimination;
- harm or injury, including psychological harm;
- damage to reputation, or
- any other conduct that constitutes retaliation.

9.2.2 Protection of your identity and confidentiality

The Company will ensure confidentiality in respect of all matters raised under this Policy subject to compliance with legal requirements, upon receiving a report under this Policy. The Company will only share your identity as a Whistleblower or information likely to reveal your identity if one of the following exceptions applies:

- you consent;
- the matter is reported to the Australian Federal Police, ASIC, APRA, or Commissioner of Taxation, or
- the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

During the investigation, the Company may disclose information reasonably necessary for the effective investigation that could lead to your identification but will take all reasonable steps to reduce this risk. Any disclosures of information will be made on a strictly confidential basis.

9.2.3 Disciplinary procedure against breach of protections

If an employee is subjected to detrimental treatment as a result of making a report under this Policy they should:

- inform a Whistleblower Protection Officer, CEO or General, Group or National Manager immediately, or
- raise it in accordance with the clause What Details to Provide in the Report as contained within this Policy

Any complaints regarding reprisal action will be thoroughly and fully investigated in line with the Company's Discipline Procedure and can include disciplinary action including up to termination of employment. By mutual agreement, an external mediator or arbitrator can be appointed.

9.2.4 Protection of files and records

All files and records created from an investigation will be retained securely. Unauthorised release of information to someone not involved in the investigation (other than senior managers or directors who need to know to take appropriate action, or for corporate governance purposes) without the Whistleblower's consent will be a breach of this Policy.

Whistleblowers are assured that a release of information in breach of this Policy will be regarded as a serious matter and will be dealt with through the Company's Discipline Procedure and can include disciplinary action up to and including termination of employment.

9.2.5 Additional support

The Company recognises that making a disclosure as a Whistleblower can be stressful. If a person who makes a disclosure is an employee of the Company, they may access confidential counselling through the HR Department.

When an investigation is instigated, the Whistleblower Protection Officer is responsible for ensuring that the Whistleblower suffers no employment-related detriment on account of their disclosure and provides additional support for the Whistleblower where necessary.

9.2.6 Company's commitment

The Company commits to ensuring the necessary resources are available, including but not limited to:

- regular and relevant training in regard to this Policy;
- clearly recognised and resourced Whistleblower Protection Officers;
- highly identifiable internal reporting mechanisms, and
- a process for breach of protections.

10. Improper Disclosures

A disclosure that is a repeat of an earlier and discredited revelation, or is just fanciful, false, mischievous or vexatious, will not qualify to be reasonable grounds. The making of improper disclosures of reportable conduct can be considered a serious matter and could lead to becoming subject of a disciplinary proceeding.

Any information that is part of a disclosure is not admissible in evidence against a Whistleblower in criminal proceedings or proceedings involving a penalty, except in proceedings about the falsity of the information.

11. What Details to provide in the Report

Reporting should preferably be in writing and should, where possible, contain details of:

- the nature of the alleged breach;
- the person or persons responsible for the breach;
- the facts on which the Whistleblower's belief that a breach has occurred, and has been committed by the person named, are founded;
- the nature and whereabouts of any further evidence that would substantiate the Whistleblower's allegations, if known.

Evidence to support the concerns should be brought forward at this time, if it exists. The absence of evidence will be taken into account in the consideration to open an investigation into the matter but is not an absolute bar to start an investigation.

12. Reporting Options

The Company provides several alternatives to report disclosures.

- (a) For the purposes of this Policy to ensure appropriate escalation and timely investigation, we request that reports are made to any one of our Whistleblower Protection Officers listed below:

- Chief Financial Officer
- People & Culture Lead
- Chairman of the Board

If a Whistleblower Protection Officer is subject to the disclosure, one of the other Whistleblower Protection Officers should receive the disclosure.

- (b) Disclosures can be made by post to:
Bayside BWE Pty Ltd

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PO BOX 7280, Melbourne 3004

Marked "Private and Confidential" to the attention of one of the Whistleblower Protection Officers.

- (c) The matter can be raised with a Director, Board Member, CEO, Company Secretary, Chairman or General, Group or National Manager of the Company or a related company or organisation.
- (d) An auditor or a member of an audit team, conducting an audit of the Company or related body corporate.
- (e) The Company may nominate an external, independent and impartial third party to which disclosures may be made under the protections offered under this Policy. Where such a nomination is made, staff will be informed by any appropriate method.
- (f) In addition, disclosures can be reported to ASIC or APRA.

13. Whistleblower Protection Officer

The role of a Whistleblower Protection Officer is to safeguard the interests of the Whistleblower in regard to this Policy and any applicable legislation. At all times a Whistleblower Protection Officer will maintain the strictest of confidentiality with the Whistleblower.

The qualities desirable in a Whistleblower Protection Officer include:

- trustworthiness;
- an ability to relate to people and to reassure them;
- diplomacy and tact, and
- the ability to be objective.

The Whistleblower Protection Officer should have direct and unrestricted access to independent financial, legal and operational advisers as required.

14. Whistleblower Investigations Officer

The role of a Whistleblower Investigations Officer is to investigate the substance of the complaint to determine whether there is sufficient evidence in support of the matters raised or, alternatively, to refute it.

A Whistleblower Protection Officer and a Whistleblower Investigations Officer will not be the same person. They will work independently and have two separate functions.

The qualities desirable in a Whistleblower Investigations Officer include:

- trustworthiness;
- integrity;
- sound judgement;
- the necessary investigation skills;
- an ability to relate to people and to reassure them;
- diplomacy and tact, and
- the ability to be objective.

15. Investigation

The Company will treat disclosures seriously, in accordance with good corporate governance and will investigate reported disclosures as soon as practicable. Any inquiries we make will focus on the matters you have disclosed. It is important that we get the information you believe relates to potential misconduct. This information is valuable to the Company and helps us do the right thing. We do note that it will not always result in the Whistleblower's preferred outcome being implemented.

If the disclosure is deemed to be unquestionably trivial or fanciful, the disclosure will be dismissed and the Whistleblower will be notified of this decision.

A Whistleblower Investigations Officer will be appointed to lead the investigation of the disclosure. In applicable cases consideration will be given to employ external Whistleblower Investigations Officers who are at arm's length from the Company.

Where a report is submitted anonymously, we will conduct the investigation and its enquiries based on the submitted information.

The particular investigation process and enquiries adopted will be determined by the nature and substance of the report, in general as soon as practicable upon receipt of the report. If the report is not

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anonymous, a Whistleblower Protection Officer or Whistleblower Investigations Officer will contact the Whistleblower to discuss the investigation process including who may be contacted and any other matters relevant to the investigation.

A Whistleblower can ask to keep their identity, or information that is likely to lead to their identification, confidential. However, we may face difficulties investigating or internally addressing or correcting the misconduct unless the Whistleblower provides some approval for the Company to use their information.

The investigation will be conducted independently of any person who is the subject of the disclosure. The Company will provide feedback to the Whistleblower regarding the investigation's progress and outcome (subject to considerations of the privacy of those against whom allegations are made). A program for timely reporting on the progress and a timeframe for the findings report should be established.

Any findings of the investigation related to criminal activity will be reported to the police and/or regulators.

16. Employees named in a Protected Disclosure

The Company has a duty of care to all its employees. Consequently, the principles of procedural fairness will be observed for employees who are mentioned in protected disclosures, or to whom such disclosures relate. In particular, where adverse comment about a person is likely to be included in a report, the person affected will be informed of the allegations and given an opportunity to respond. Any comments will be considered before the report is finalised.

All persons mentioned in protected disclosures have the presumption of being innocent.

17. Findings

A report will be prepared when an investigation is complete. This report will include:

- the allegations;
- a statement of all relevant findings of fact and the evidence relied upon in reaching any conclusions;
- the conclusions reached (including the damage caused, if any, and the impact on the organisation and other affected parties) and their basis, and
- recommendations based on those conclusions to address any wrongdoing identified and any other matters arising during the investigation.

HISTORY OF ISSUE & REVISIONS

REV NO.	PARTICULARS	APPROVED BY	DATE	REVIEW DATE
2	<ul style="list-style-type: none"> • Updated policy and procedure names <i>Code of Conduct for Internal Employees</i> <i>Discrimination and Harassment Respectful Workplace Conduct Policy</i> (applicable to internal employees) <i>Grievance / Dispute Resolution for On-hired Employees Procedure</i> <i>Discipline Procedure for Internal Employees</i> • Added <i>Code of Conduct for On-hired Employees</i> <i>Grievance Resolution for Internal Employees Procedure</i> • Deleted "Internal use only" • Updated General Manager, People & Culture Lead 	Board	Mar 2024	Mar 2026
3	<ul style="list-style-type: none"> • Clause 6 updated to include Modern Slavery • Clauses 2, 9.2.3, 12 updated to include General and Group Managers 	Board	Dec 25	Dec 28

End of Policy

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