



Australian Whistleblowing Policy

Reliance Worldwide Corporation Limited (ACN 610 855 877)

Reliance Worldwide Group Holdings Pty Ltd (ACN 610 858 510)

Reliance Worldwide Corporation (Aust.) Pty Ltd (ACN 004 784 301)

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Introduction

Reliance Worldwide Corporation Limited (“RWC”) is committed to the highest standard of conduct and ethical behaviour in its business activities; and to promoting and supporting a culture of corporate compliance and honest and ethical behaviour.

RWC encourages the reporting of suspected unethical, illegal, fraudulent, corrupt or dishonest conduct and aims to ensure that those who promptly report may do so with confidence and without fear of intimidation, ramifications or adverse consequences.

This Australian Whistleblowing Policy (“Policy”) which interacts with Australian Whistleblowing legislation, relates to the protection of those ‘speaking-up’ about misconduct (also known as “whistleblowers”) and how RWC will respond to reports of misconduct. The Australian Whistleblowing legislation specifically applies to the following RWC Australian incorporated companies:

- Reliance Worldwide Corporation Limited (ACN 610 855 877);
- Reliance Worldwide Group Holdings Pty Ltd (ACN 610 858 510); and
- Reliance Worldwide Corporation (Aust.) Pty Ltd (ACN 004 784 301),

(together “RWC Australia”).

This Policy should be read in conjunction with RWC’s group whistleblowing policy (“Group Policy”). However, to the extent there are any inconsistencies between this Policy and the Group Policy in respect of RWC Australia, this Policy takes precedence over the Group Policy.

RWC may amend this Policy and/or the Group Policy from time to time at its discretion.

Interaction with Australian Whistleblowing Legislation

There are specific provisions under Australian legislation which provide whistleblowers with legal rights in relation to certain types of disclosures.

The relevant legislation is sections 1317AA to 1317AK of the *Corporations Act 2001* (Cth) and sections 14ZZT to 14ZZZE of the *Taxation Administration Act 1953* (Cth) (“Whistleblowing Legislation”). The protections under the Whistleblowing Legislation only apply to certain types of disclosures, known as “Qualifying Disclosures”. Additional information about the Whistleblowing Legislation is set out in Annexure A to assist our staff to understand when those statutory protections are available. We have identified in this Policy where there are specific requirements under the Whistleblowing Legislation for a report to be a Qualifying Disclosure.

This Policy contains a summary of parts of the Whistleblowing Legislation. For further detail, please refer to the text of the Whistleblowing Legislation. This Policy is not intended to override any rights or obligations a person may have under the Whistleblowing Legislation.

Link with RWC’s other policies and documents

This Policy should be read in conjunction with RWC’s Code of Conduct and other policy documents which can be found on RWC’s external website at: www.rwc.com/investors/corporate-governance (Resources tab).

To the extent that there is any inconsistency between the above policies and this Policy, this Policy takes precedence in relation to RWC Australia and the subject matter set out in this Policy.

RWC is committed to its vision and values which can be found on the RWC website (www.rwc.com) and on the RWC intranet site.

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Policy Access

A copy of this Policy is accessible to all employees and officers of RWC Australia via the RWC intranet site (<https://reliancewc.sharepoint.com/sites/Connect/SitePages/Home.aspx>) and will be included in the RWC Australia Employee Induction & Policy Handbook. It is also accessible via RWC's external website at: www.rwc.com/investors/corporate-governance (Resources tab).

1. Making a Report

(a) What matters should be reported under this Policy?

1.1 It is important that RWC is aware of any information which allows it to appropriately manage risks to the RWC group's employees, customers, property, business and reputation.

1.2 If you have reasonable grounds to suspect that you have information concerning:

(a) misconduct (which includes fraud, negligence, default, breach of trust and breach of duty) or an improper state of affairs in relation to RWC Australia or any related body corporate of RWC Australia; or

(b) misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of RWC Australia or an associate of RWC Australia ("Tax Disclosures"),

then this is a "disclosable matter" under the Whistleblowing Legislation.

1.3 In addition, you should also report any other conduct or activity which you reasonably believe poses a significant risk to the RWC group's employees, property, operations or reputation and/or the community. Reports in relation to such conduct may be treated as a disclosable matter under this Policy even if the conduct you report is not a disclosable matter under the Whistleblowing Legislation.

1.4 Examples of reportable conduct under this Policy may include:

- dishonest, corrupt, fraudulent or unlawful conduct or practices, including bribery;
- conduct involving substantial risk to public health and safety, the environment or to the stability of, or confidence in, the financial system (even where that conduct does not involve a breach of a particular law);
- financial irregularities;
- unfair, dishonest or unethical dealings with a customer or third party;
- unethical or serious improper conduct including breaches of any legal or regulatory obligations, breaches of RWC's policies (such as the Code of Conduct or Employee Induction & Policy Handbook) and engaging in misleading or deceptive conduct especially in relation to accounting or financial reporting practices;
- any other kind of serious impropriety; or
- any other conduct or act that may cause loss to RWC Australia or which may otherwise be detrimental to RWC Australia's interests including unsafe work practices or abuse of the RWC group's property or resources.

Some additional examples of disclosable matters have been included at Annexure A.

1.5 RWC Australia expects all employees and officers of RWC Australia or a related body corporate of RWC Australia to report any disclosable matters.

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1.6 A whistleblower is encouraged to reveal, at the outset, any personal interest or involvement they may have in the matter. A failure to disclose any personal interests will not prevent the reported disclosure being investigated pursuant to this Policy.

(b) What matters should not be reported under this Policy?

1.7 Personal work-related grievances should not be reported under this Policy and are not protected under the Whistleblowing Legislation.

1.8 Some examples of matters which should not be reported under this Policy include:

- an interpersonal conflict between employees;
- a staff member's dissatisfaction with their pay (unless the staff member's grievance relates to discriminatory conduct in some respect);
- a staff member's dissatisfaction with their performance feedback or results of their annual performance review (unless the staff member's grievance relates to discriminatory conduct in some respect); and
- a staff member's failure to receive a promotion on grounds unrelated to discriminating conduct.

(c) Who can make a whistleblowing disclosure?

1.9 The following people are eligible to make disclosures under this Policy:

- (a) an officer of RWC Australia. An officer includes directors of the board and the company secretary of any of the companies comprising RWC Australia;
- (b) an employee of RWC Australia;
- (c) an individual who supplies services or goods to RWC Australia;
- (d) an employee of a supplier of services or goods to RWC Australia;
- (e) an individual who is an associate of RWC Australia (this includes directors and secretaries of both RWC and any related bodies corporate);
- (f) a spouse, child or other relative of an individual listed above;
- (g) a dependant of any individual listed above or of their spouse; or
- (h) someone who was formerly any of the above (e.g. a former employee).

1.10 Under the Whistleblowing Legislation, the persons listed above are all eligible whistleblowers (including in relation to Tax Disclosures).

(d) Who to report conduct to?

1.11 Receiving disclosures is a process that requires careful training to ensure whistleblower protections are maintained. Disclosures can be made confidentially and anonymously at any time via the following methods:

- (a) the RWC Ethics Hotline, administered by an independent third party provider. Disclosures can be made online to the RWC Ethics Hotline via www.integritycounts.ca/org/rwc or by email to rlw@integritycounts.ca. The RWC Ethics Hotline also has a telephone hotline service (<https://www.integritycounts.ca/call-the-hotline>), which can be accessed as follows:

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- (i) **Step 1:** Call your international operator. For Australia, the toll-free hotline numbers are 0011-800-2002-0033 and 1800263215;
 - (ii) **Step 2:** Ask the operator to place a collect call to 001-604-922-5953;
 - (iii) **Step 3:** When the call is accepted by WhistleBlower reception, please ask for a WhistleBlower Agent; and
 - (iv) **Step 4:** Report your incident to the agent;
- (b) the following senior group personnel:

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

(Redacted in accordance with RG 270.139 of ASIC Regulatory Guide 270: Whistleblower policies).

For the purposes of this Policy, the above senior personnel are Disclosure Officers who are authorised to receive disclosures that may qualify for protection under the Whistleblowing Legislation.

- 1.12 Whistleblowers are encouraged to report any disclosure via the methods set out in section 1.11 above. The making of a report via any of those methods will mean that it has been made to an eligible recipient under the Whistleblowing Legislation.
- 1.13 Under the Whistleblowing Legislation whistleblowers may also report such information to the following additional eligible recipients:
- (a) an officer of RWC Australia and related bodies corporate (including senior executives of RWC Australia and the Board of RWC);
 - (b) an external or internal auditor, or a member of an external or internal audit team conducting an audit of RWC Australia or any related body corporate of RWC Australia;
 - (c) an actuary of RWC Australia or any related body corporate of RWC Australia;
 - (d) any person authorised by RWC Australia to take disclosures (being those persons nominated in section 1.11 above); or
 - (e) a senior manager of RWC Australia or any related body corporate of RWC Australia. Senior managers are generally those people who make, or participate in making, significant business decisions of RWC Australia. RWC Australia considers members of RWC's senior leadership team as displayed on the RWC website or RWC intranet site to be senior managers for the purpose of this Policy.
- 1.14 Where the information to be reported relates to the tax affairs of RWC Australia or an associate of RWC Australia ("Tax Disclosure"), whistleblowers are still encouraged to report any disclosure via the methods set out above in section 1.11.
- 1.15 Additionally, the Whistleblowing Legislation allows whistleblowers to make Tax Disclosures to the following eligible recipients:

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- (a) a registered tax agent or Business Activity Statement (“BAS”) agent who provides tax agent services or BAS services to RWC Australia;
- (b) a senior manager of RWC Australia as described above in section 1.13(e);
- (c) any other employee or officer (within the meaning of the *Corporations Act 2001* (Cth)) of RWC who has functions or duties that relate to the tax affairs of RWC Australia.

1.16 Under the Whistleblowing Legislation, whistleblowers may also report disclosable matters to:

- (a) the Australian Securities and Investments Commissions (“ASIC”);
- (b) the Australian Prudential Regulation Authority (“APRA”);
- (c) in relation to Tax Disclosures, the Commissioner of Taxation (“ATO”); or
- (d) any other prescribed Commonwealth authority or regulator.

1.17 However, if a whistleblowing disclosure is made to one of these regulators, RWC Australia will not automatically become aware of that disclosure and therefore may not be able to respond to it in accordance with this Policy.

1.18 A disclosure will also qualify for protection where an eligible whistleblower makes a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the Whistleblower Legislation, even in circumstances where the legal practitioner concludes that a disclosure does not relate to a disclosable matter.

1.19 A whistleblower can obtain additional information about making a disclosure, including which Policy to make a disclosure under, by contacting any of the persons listed in section 1.11(b) above.

(e) How to make a disclosure

1.20 Disclosures are most useful when they include key information that offers actionable insight. Disclosures should include as much of the following information as possible if known by the person reporting the misconduct:

- **What occurred** – describe the act that is suspected or has been witnessed. It is useful to also describe what should have happened, so the report taker is clear about the nature of misconduct being described. Report what occurred; the sequence of events leading up to witnessing the act; steps observed and any actions taken to confirm suspicions or observations.
- **How the misconduct was executed** – describe any factors that may have enabled the misconduct or contributed to misconduct going undetected, being concealed or being previously unidentified.
- **Where it occurred** – the physical location/address that the misconduct occurred; the work location of those perpetrating misconduct or the location where the misconduct was observed.
- **When the misconduct occurred** – key dates of actions suspected or observed relating to the misconduct being disclosed. If a series of events occurred, offer these in chronological order if possible.
- **Who was involved** – offer names and job titles of those associated with the misconduct if known or information that may help identify those that may have been associated with the misconduct. Also, offer names of others who may have witnessed or played a role in the acts being reported.

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(f) No time limit on disclosures

- 1.21 There is no time limit associated with making whistleblowing disclosures. However, the sooner misconduct is reported the more likely it is that reliable evidence will be able to be gathered as part of any investigation and RWC Australia can address the matter.
- 1.22 There may be limitations regarding legal action that can be taken in response to proven allegations but this should not deter whistleblowers from making a disclosure about misconduct they have reasonable grounds to believe occurred. All disclosures can assist RWC Australia to refresh risk management monitoring, training and controls.

(g) Anonymous disclosures

- 1.23 Whistleblowers are able to make an anonymous disclosure and they will still be entitled to the protections set out in this Policy and under the Whistleblowing Legislation if the other requirements for making the disclosure are complied with.
- 1.24 However, if the whistleblower's identity is not provided when making a whistleblowing disclosure this:
- may prevent RWC Australia from re-contacting the whistleblower confidentially to clarify or confirm information supplied;
 - may impact on RWC Australia's ability to proceed with an investigation - if there are gaps in information supplied that cannot be clarified directly in confidence with a whistleblower;
 - may prevent RWC Australia from updating the whistleblower on efforts taken in response to their disclosure; and
 - may affect RWC Australia's ability to take steps to protect the whistleblower from detriment.
- 1.25 If a whistleblower wants to maintain complete anonymity when making a disclosure, we suggest the whistleblower submits their disclosure on an anonymous basis via the methods outlined above in section 1.11, or if a disclosure is being made to any other 'eligible recipient' listed in sections 1.13 and 1.15 above:
- submits their disclosure from a computer not connected to RWC's global information technology network;
 - if making the disclosure by phone, calls from an unlisted number;
 - if submitting an email, uses a private email address (e.g. like Gmail or another external email provider) – not one connected to RWC's global information technology network; and
 - refrains from telling others that they have filed a whistleblowing disclosure.
- 1.26 Whistleblowers who make anonymous reports are encouraged to maintain ongoing two-way communication with RWC Australia so that RWC Australia, where appropriate, can ask follow-up questions and/or provide feedback.
- 1.27 Even if a whistleblower does not make the disclosure on an anonymous basis the person receiving the disclosure is not permitted to reveal the identity of the whistleblower, or information that is likely to lead to the identification of the whistleblower, except in certain circumstances as set out in section 5 below.

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(h) Disclosures outside of RWC Australia

- 1.28 Generally only disclosures that are made to the list of people or entities set out in sections 1.11, 1.13 and 1.15 above will ensure protections are afforded to the whistleblower making the disclosure. Making disclosures to others outside RWC Australia, except to the appropriate regulator or to a legal practitioner, will not obtain the protection of the Whistleblowing Legislation or any other protections provided by this Policy. This is because it is important to ensure that confidential information belonging to RWC Australia and related bodies corporate of RWC Australia is not disclosed outside of the RWC group.
- 1.29 There are two categories of disclosure that a whistleblower may make to a journalist or a Member of Parliament and still obtain the protections of the Whistleblower Legislation. These are called Public Interest Disclosures and Emergency Disclosures and further details are contained in Annexure A.
- 1.30 Unless a disclosure is being made under those provisions, speaking to a journalist or a member of parliament about confidential information in relation to RWC Australia or related bodies corporate of RWC Australia without authorisation is not permitted. Such unauthorised disclosure may be a disciplinary offence, including but not limited to constituting a breach of RWC's Code of Conduct.

2. Investigation of Reports

- 2.1 All reported disclosures made under this Policy will be reviewed and, where appropriate, will be investigated at the earliest opportunity. Any findings will be managed promptly. The way a disclosure is managed depends on what it involves and will be dealt with on a case by case basis.
- 2.2 Investigations will be subject to the confidentiality and other protections set out under this Policy and will be undertaken by the appropriate person, in and/or outside RWC Australia, depending on the nature of the investigation.
- 2.3 Where appropriate, RWC Australia will provide feedback to the whistleblower about the progress of the investigation and/or the outcome, subject to confidentiality considerations, of the individuals allegedly engaging a disclosable matter(s).
- 2.4 In order to ensure that any investigations and actions undertaken are fair and unbiased, it may be necessary to:
- (a) obtain specialist, independent advice including trained investigation staff from either inside RWC Australia or refer the matter confidentially to a third-party investigation firm, if deemed appropriate having regard to the nature of the disclosable matter(s);
 - (b) appoint a person to assist in the investigation of a matter the subject of a report; or
 - (c) refer the matter to the police or law enforcement where disclosures refer to, or includes, criminal behaviour.
- 2.5 In the conduct of an investigation, RWC Australia may proceed as follows:
- (a) determine the nature and scope of the investigation;
 - (b) speak to anyone who may be affected or involved in the disclosure so that they are provided with the opportunity to respond to the allegation(s);
 - (c) consider these responses; and
 - (d) speak to witnesses (where there is a dispute as to the facts surrounding the allegations).

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- 2.6 In certain circumstances, where RWC Australia decides it is appropriate to do so, it may also place any persons affected by the report or the whistleblower on paid leave during part or all of the investigation.
- 2.7 Any whistleblowers who reveal their identity may be asked to participate in subsequent confidential interviews in relation to the claims made in the disclosure including to clarify facts supplied in order to proceed with further investigation.
- 2.8 There will be no adverse consequences for a whistleblower if they choose to suspend co-operation or if following investigation, a disclosure they made on reasonable grounds could not be substantiated. If a whistleblower believes they are being adversely treated or subject to some detriment in these instances, they should report their concerns via the methods set out in section 1.11 above.
- 2.9 The findings of any investigation into a disclosure (together with any remediation action plan) will be recorded in a manner consistent with RWC Australia's Dispute Resolution guidelines contained in the Employee Induction & Policy Handbook and will be subject to the record-keeping and confidentiality obligations set out in this Policy. The method for documenting and reporting the findings will depend on the nature of the disclosure. In most cases, a final investigation report will be provided to the RWC Audit & Risk Committee (a committee of the RWC Board) and may be provided to the RWC Board. Where necessary, any final investigation report may be redacted to protect the whistleblower's identity or information that may identify the whistleblower.

3. Fair treatment of employees that are the subject of a disclosure

- 3.1 RWC Australia is also committed to ensuring the fair treatment of employees and other persons engaged by the RWC group who are mentioned in reports of disclosable matters, or to whom such disclosures relate. Fair treatment of those persons implicated in a misconduct disclosure includes but is not limited to the following:
- (a) the opportunity to be heard on, and respond to, the allegations against them before any adverse findings are made against them;
 - (b) the opportunity to have their responses considered by RWC Australia and, in appropriate circumstances, investigated; and
 - (c) where appropriate, advising the implicated person prior to any actions being taken (e.g. the commencement of any investigation).
- 3.2 During any investigation into a report of disclosable matters, RWC Australia extends support and protection to employees, officers and others engaged by the RWC group and implicated in a report until such investigation has concluded and claims have been proven or dismissed. Any suspected adverse or detrimental treatment in this regard should be reported to either RWC's Group Company Secretary or Group General Counsel.
- 3.3 RWC Australia will endeavour to respond promptly to any complaints raised by parties who are the subject of a disclosure where such party has concerns about unfair treatment in the context of assessment of, and investigation into the disclosable matter(s).
- 3.4 RWC Australia will, where appropriate, provide the whistleblower with updates at various stages of any investigation into the disclosure. Any updates supplied to a whistleblower may need to be limited in order to also preserve the confidentiality of an investigation and the privacy of those potentially affiliated, named, implicated or associated with the matters disclosed. The frequency and detail of any updates supplied (where appropriate), and the initiation or resolution of any potential subsequent investigation, may vary according to the matters reported and the context of the misconduct disclosed. Any updates will be provided to the whistleblower by the persons listed in section 1.11(b).

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3.5 RWC Australia will, where appropriate, advise the whistleblower of the conclusion of any investigation and may provide the whistleblower with details of the outcomes of that investigation. Where claims cannot be substantiated, and the whistleblower's identity is known, RWC Australia reserves the right to deem a disclosure closed and notify the whistleblower accordingly.

4. Proven misconduct

4.1 RWC Australia reserves the right to institute performance management or take other disciplinary action, including termination of employment or engagement, in relation to those found to have committed corporate misconduct.

4.2 RWC Australia also reserves the right to refer matters to law enforcement or regulatory bodies at any time should the misconduct, in RWC Australia's reasonable opinion, warrant such a referral.

5. Protection and support of whistleblowers

(a) Protecting Confidentiality

5.1 You may choose to make a report on an anonymous basis, however, as noted in section 1.24, there are a number of advantages in connection with the investigation process if you disclose your identity.

5.2 If you do disclose your identity and you are an eligible whistleblower who is making a disclosure protected by the Whistleblowing Legislation via the methods set out in section 1.11 above or to other 'eligible recipients', the recipient has an obligation to keep your identity confidential. This includes keeping confidential information which could lead to the disclosure of your identity.

5.3 RWC Australia has the legal right to share a whistleblower's identity if reasonably necessary to refer an incident to authorities (such as ASIC, APRA and the Australian Federal Police (AFP) or other prescribed body) who may wish to pursue the matter.

5.4 Under the Whistleblowing Legislation, it is also permissible to:

- (a) disclose information regarding the suspected or actual wrongdoing disclosed without revealing the whistleblower's identity or information that is likely to lead to the identification of the whistleblower;
- (b) disclose information other than the whistleblower's identity if it is reasonably necessary for the purposes of the investigation and all reasonable steps are taken to reduce the risk that the whistleblower will be identified;
- (c) disclose the identity of a whistleblower, or information likely to lead to his or her identification to a legal practitioner for the purposes of obtaining legal advice or representation in relation to the disclosure; or
- (d) disclose the identity of a whistleblower where such disclosure is made with the consent of the whistleblower.

5.5 In order to allow for a proper investigation of the matter, and to provide support to the whistleblower, the recipient of your disclosure may ask you to consent to the disclosure of your identity to specific individuals, such as:

- (a) Disclosure Officers identified in section 1.11(b);
- (b) Members of RWC's Board;
- (c) RWC's Group Company Secretary; and

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(d) any other persons reasonably necessary for the purposes of investigating matters the subject of your disclosure.

5.6 To ensure the confidentiality of a whistleblower's identity, RWC Australia will ensure:

(a) all personal information or reference to the whistleblower witnessing an event will be redacted;

(b) the whistleblower will be referred to in a gender-neutral context;

(c) where possible, the whistleblower will be contacted to help identify certain aspects of their disclosure that could inadvertently identify them; and

(d) disclosures will be handled and investigated by qualified staff.

5.7 Recipients of a report from a whistleblower relating to a disclosable matter(s) must not reveal the identity, or information that is likely to lead to identification, of the whistleblower without the written consent of the whistleblower or without the express permission of RWC's Group Company Secretary or Group General Counsel to make the disclosure. Such action is illegal and may constitute a criminal offence.

5.8 Whistleblowers can be assured that any information released in breach of this Policy will be treated seriously and may result in disciplinary action, potentially including dismissal. A breach of this Policy may in certain circumstances also result in criminal sanctions. Whistleblowers should report any suspected or actual breaches of confidentiality to the RWC Group Company Secretary or Group General Counsel. A whistleblower may also lodge a complaint with a regulator, such as ASIC for investigation.

(b) General protections

5.9 RWC Australia is committed to protecting and respecting the rights of whistleblowers. RWC Australia will not tolerate any detriment caused, or threatened to be caused against any person who has made or who is believed to have made a report regarding disclosable matters. Under the Whistleblowing Legislation, **detriment** is defined to include, without limitation, any of the following:

(a) dismissal;

(b) injuring an employee in their employment, (e.g. not giving an employee legal entitlements such as pay or leave);

(c) changing an employee's job to their disadvantage;

(d) offering a potential employee different (and unfair) terms and conditions for the job, compared to other employees;

(e) discriminating between employees to the disadvantage of a whistleblower;

(f) harassment or intimidation of a person;

(g) harm or injury to a person, including psychological harm;

(h) not hiring someone because they have been a whistleblower;

(i) damage to a person's property, reputation, business or financial position; or

(j) any other damage to a person.

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- 5.10 Any victimisation, retaliation or detriment caused or threatened to be caused in reprisal for a report regarding disclosable matters being made under this Policy will be treated as misconduct and may result in disciplinary action, which may include termination of employment (or termination of engagement).
- 5.11 Where appropriate, to protect a whistleblower from the risk of detriment, RWC Australia may:
- (a) conduct a risk assessment of the whistleblower, and any other staff that might be suspected of having made a disclosure;
 - (b) allow a whistleblower to perform their duties from another location;
 - (c) reassign the whistleblower to another role (at the same level);
 - (d) make modifications to the whistleblower's workplace or the way work duties are carried out; or
 - (e) reassign or relocate other staff involved in the disclosable matter.
- 5.12 Where detriment has occurred, RWC Australia will investigate and address the detrimental conduct, including by taking any appropriate disciplinary action. RWC Australia may also:
- (a) allow the whistleblower to take extended leave;
 - (b) develop an alternative career development plan for the whistleblower, including new training and career opportunities; or
 - (c) discuss other potential remedies with the whistleblower who has been subject to the detriment.
- 5.13 In some circumstances, RWC Australia may be required to take administrative action to protect whistleblowers from detriment. This administrative action is not detrimental conduct. It will also not be detrimental conduct where RWC Australia is required to manage a whistleblower's unsatisfactory work performance in line with RWC Australia's performance management procedures. Where it is appropriate, RWC Australia will inform the whistleblower about the reason for any administrative or management action.
- 5.14 If you experience or discover any such detrimental conduct, or potential conduct, you should report it immediately via the methods set out in section 1.11 above or to the RWC Group Company Secretary or Group General Counsel RWC Australia will investigate any complaint of detriment to a whistleblower as a separate matter. That matter will be investigated by an officer who is not involved in the investigation of any relevant disclosure(s) and the investigation findings will be provided to the RWC Audit and Risk Committee. A whistleblower may seek independent legal advice or contact regulatory bodies (such as ASIC) if they believe they have suffered detriment.
- (c) Potential Fines**
- 5.15 In addition to potential disciplinary action, significant penalties may apply to persons who fail to maintain whistleblower protections under the Whistleblowing Legislation.
- 5.16 Such fines and associated liability will remain the responsibility of the employee and will not be paid by RWC Australia or any of its related bodies corporate.

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(d) Support of whistleblowers

- 5.17 RWC Australia firmly believes that those who reasonably suspect or witness misconduct should be able to report their suspicions with the confidence that they will be supported, and not punished or discriminated against for making a disclosure.
- 5.18 Whistleblowers are encouraged to raise any concerns arising out of a disclosure (or anticipated disclosure) or any subsequent investigation process via the methods set out in section 1.11 above.
- 5.19 So as to ensure whistleblowers are supported both during, and following the making of a disclosure, whistleblowers are encouraged to make use of RWC Australia's employment assistance program ("EAP Assist"), details of which are set out below:

How to contact EAP Assist

- Telephone counselling is available Monday to Friday 9.00am – 5.00pm AEST;
- Call or text RWC Australia's dedicated Helpline number 0407 086 000 to request a call back at your preferred time 24 hours/day, 7 days/week;
- Visit the website eapassist.com.au and use the online contact form or complete the online Employee Wellbeing Check Up; or
- Email: support@eapassist.com.au

6. Criminal or civil liability

- 6.1 Whistleblowers who make a Qualifying Disclosure will not be subject to any civil liability (e.g. breaching a duty of confidence), criminal liability (e.g. prosecution for unlawfully releasing information) or administrative liability (e.g. disciplinary action) for making the disclosure. No contractual or other remedy may be enforced against them on the basis of their disclosure.
- 6.2 There is no immunity from any action in relation to misconduct that the whistleblower was involved in, but Qualifying Disclosures will be inadmissible in relation to any such proceedings.
- 6.3 The whistleblower is not protected from civil or criminal liability for any of his or her conduct which may be revealed by the report. However, if a 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 which may be taken against them.

7. False reports

- 7.1 Whistleblowers must have reasonable grounds for the claims made in their disclosures. However, a whistleblower is not required to prove their allegations and can still qualify for protection even if their disclosure turns out to be incorrect.
- 7.2 Where it is shown that a person making a report has made malicious, false or vexatious allegations of improper conduct, then the making of that report will be considered a serious matter and may render the person concerned subject to disciplinary proceedings which may include demotion, suspension or termination of employment. However, no action will be taken against an employee who makes a report, based on reasonable grounds to suspect misconduct or an improper state of affairs, which is not substantiated in a subsequent investigation.

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8. Training

a) Employee Whistleblowing Training

8.1 RWC Australia will conduct regular training for employees on this Policy and their rights and obligations under it. This training will include, but is not limited to, information on the following:

- (a) the legislative whistleblowing regime and how this Policy interacts with statutory protections;
- (b) the kinds of matters that are disclosable under this Policy and the Whistleblowing Legislation;
- (c) the process of making a disclosure (including to whom a disclosure can be made);
- (d) RWC Australia's investigation processes; and
- (e) support that RWC Australia offers to whistleblowers and persons who are the subject of a disclosure.

b) Recipient Whistleblowing Training

8.2 RWC Australia will conduct regular training for those persons who may receive whistleblowing disclosures. This training will include, but is not limited to, the following:

- (a) how to receive reports and obtain essential information;
- (b) how best to protect the anonymity of the discloser (if an anonymous disclosure has been made) and the confidential nature of the disclosure;
- (c) how to assist with, and where appropriate, conduct the investigation process;
- (d) how to provide continued support to whistleblowers and persons who are the subject of a disclosure; and
- (e) how management will address risks of detriment, manage conflicts and ensure fairness when managing the performance of, or taking other management action relating to, a whistleblower.

9. Review of Policy

9.1 RWC Australia will periodically review this Policy to ensure that it is operating effectively and determine whether or not any changes are required to be made.

16 December 2019

Australian Whistleblowing Policy

Annexure A

Additional information about the Australian Whistleblowing Legislation

1. Whistleblowing Legislation

The protections under the Whistleblowing Legislation only apply to certain types of disclosures, known as Qualifying Disclosures. Although this Policy contains a summary of the relevant sections of those laws you should refer to the law itself for more information.

If a whistleblower makes a Qualifying Disclosure (the requirements for which are summarised below), they will be entitled to protections under the Whistleblowing Legislation. In addition, RWC Australia will extend these protections to all whistleblowing disclosures made in accordance with this Policy, even where a report does not amount to a Qualifying Disclosure under the Whistleblowing Legislation.

2. Qualifying Disclosures

For a whistleblower to obtain the protections set out in the Whistleblowing Laws, the whistleblower must:

- (a) be an eligible whistleblower. A list of eligible whistleblowers is set out in section 1.9 of the Policy.
- (b) be reporting on a disclosable matter. A disclosable matter is one that relates to misconduct (including fraud, negligence, default, breach of trust or duty) or an improper state of affairs in relation to RWC Australia or any related body corporate of RWC Australia. However, as noted above in section 1.3 of this Policy, RWC Australia will extend the protections under the Whistleblowing Legislation to all whistleblowing disclosures made in accordance with this Policy, even where that conduct may not amount to a disclosable matter. In addition, such disclosures may also be protected under the *Fair Work Act 2009* (Cth).]
- (c) report that disclosable matter to an eligible recipient. A list of eligible recipients for RWC Australia is set out above at sections 1.11, 1.13 and 1.15 of the Policy.

If a whistleblower meets these three criteria they have made a Qualifying Disclosure and are entitled to protections under the Whistleblowing Legislation.

3. Additional Examples of Disclosable Matters

The following are some examples of conduct where if you had reasonable grounds to suspect they had occurred that would be a disclosable matter if reported:

- (a) an offence against or a contravention of the *Corporations Act 2001* (Cth) or the *Australian Securities and Investments Commission Act 2001* (Cth). This would include conduct such as misleading and deceptive conduct, insider dealing and market manipulation;
- (b) an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more. This would include conduct such as bribery of a Commonwealth Public Official; or
- (c) conduct that represents a danger to the public or the financial system.

In relation to Tax Disclosures, the whistleblower must have information relating to misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of RWC Australia or an associate of RWC Australia. The whistleblower must consider the information they possess may assist the eligible

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recipient to perform functions or duties in relation to the tax affairs of RWC Australia or an associate of RWC Australia.

Personal work-related grievances are excluded from whistleblowing protections and should not be reported under this Policy. Personal work-related grievances are generally those grievances about any matter in relation to the whistleblower's employment (or former employment), having implications for the whistleblower personally (e.g. a staff member's dissatisfaction with their pay). However, in some circumstances, a personal work-related grievance may amount to a disclosable matter. For example, this may occur where:

- (a) a personal work-related grievance includes information about misconduct;
- (b) the disclosure relates to the breach of employment or other laws punishable by imprisonment for a period of 12 months or more;
- (c) the personal work-related grievance suggests misconduct beyond the whistleblower's personal circumstances;
- (d) the whistleblower suffers from or is threatened with detriment for making a disclosure; or
- (e) the whistleblower seeks legal advice or legal representation about the operation of the Whistleblowing Legislation.

4. Public Interest and Emergency Disclosures

Under the Whistleblowing Legislation there are two categories of protected disclosures which will protect whistleblowers who report to a journalist or a member of parliament. Except for these protected disclosures, disclosures to journalists or parliamentarians are not permitted unless expressly authorised by the RWC Chairperson or Group Chief Executive Officer.

A whistleblower should contact an independent legal adviser before making a public interest disclosure or an emergency disclosure.

Public Interest Disclosure - this category allows a whistleblower to make a disclosure to a journalist or parliamentarian if:

- (a) the whistleblower has previously made a disclosure to ASIC, APRA or any other prescribed Commonwealth authority;
- (b) at least 90 days have passed since the disclosure was made to ASIC, APRA or any other prescribed Commonwealth authority;
- (c) the whistleblower does not have reasonable grounds to believe that action is being taken to address the matters to which the previous disclosure related;
- (d) the whistleblower has reasonable grounds to believe that making a further disclosure of the information would be in the public interest; and
- (e) following the end of the 90 day period, the whistleblower gives the body to which the previous disclosure was made a written notification that includes sufficient information to identify the previous disclosure and states that the whistleblower intends to make a public interest disclosure.

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Emergency Disclosure - this category allows a whistleblower to make a disclosure to a journalist or a parliamentarian if:

- (a) the whistleblower has previously made a disclosure to ASIC, APRA or any other prescribed Commonwealth authority;
- (b) the whistleblower has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment; and
- (c) the whistleblower gives the body to which the previous disclosure was made a written notification that includes sufficient information to identify the previous disclosure and states that the whistleblower intends to make an emergency disclosure.

For both Public Interest and Emergency Disclosures, the extent of the information disclosed must be no greater than is necessary to appropriately inform the recipient of the relevant misconduct or substantial imminent danger.

5. Additional Protections & Penalties

Under the Whistleblowing Legislation, a person may bring civil proceedings for a compensation order or pursue civil penalties even when a criminal prosecution has not been, or cannot be, pursued. This may include circumstances in which a whistleblower (or any other person) has suffered loss, damage or injury and RWC Australia has failed to prevent a person from causing the detriment.

Whistleblowers should seek independent legal advice if they believe they are entitled to compensation or other relief under the Whistleblowing Legislation.