



GWA
Group Limited

WHISTLEBLOWER POLICY

GWA1012

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1. Purpose

GWA Group Ltd (“GWA”) is committed to upholding the highest standards of conduct and ethical behaviour across all business activities, and to promoting a culture of honest and ethical behaviour, corporate compliance, and good corporate governance. GWA encourages the reporting of any instances of suspected unethical, illegal, fraudulent, or undesirable conduct and provides protections and measures so that those persons who make a report can do so confidentially and without fear of intimidation, disadvantage, or reprisal.

This policy is an important tool that will help GWA to identify wrongdoing. It also supports ethical and responsible corporate behaviour.

The policy provides information about:

- the protections available to *whistleblowers*.
- the process for disclosure of organisational misconduct.
- the persons to whom *protected disclosures* may be made.
- how GWA will support *whistleblowers* and protect them from detriment.
- how GWA will investigate protected disclosures, and
- how GWA will ensure fair treatment of employees who are mentioned in protected disclosures or to whom such disclosures relate.

This policy will be made available to officers and employees of GWA through GWA’s extranet and intranet sites and through GWA’s induction processes. This policy will also be made available to employees, or any other person who wishes to use it upon request.

2. Background and application

This policy applies to *eligible whistleblowers*, as defined in clause 3 of this policy.

From 1 July 2019, the *Corporations Act 2001* includes broader protections for *eligible whistleblowers* in relation to *protected disclosures*. This policy applies where a protected disclosure is made.

If a disclosure is not considered a *protected disclosure*, it will be dealt with in accordance with the GWA Complaint & Grievance Resolution Policy GWA1003.

This policy extends to include protected disclosures relating to matters that occurred prior to 1 July 2019.

3. Definitions

Detrimental conduct includes any of the following actions, or threats to engage in the following actions:

- dismissal of an employee;
- injury of an employee in his or her employment;
- alteration of an employee’s position or duties to his or her disadvantage;
- discrimination between an employee and other employees of the same employer;
- harassment or intimidation of a person;
- harm or injury to a person, including psychological harm;
- damage to a person’s property;
- damage to a person’s reputation;
- damage to a person’s business or financial position; or
- any other damage to a person.

Detrimental conduct does not include legitimate management action where there are good and sufficient grounds that would justify the action against any other person in the same circumstances, as long as the fact that a person has made a protected disclosure is not a substantial or operative reason for taking action.

Disclosable matter means a disclosure of information:

- a) if the discloser has reasonable grounds to suspect that GWA or a related body corporate of GWA, has been involved in misconduct or an improper state of affairs; or
- b) if the discloser has reasonable grounds to suspect that GWA (or one of its officers or employees) or a related body corporate of GWA (or one of its officers or employees) has engaged in conduct that constitutes an offence against, or a contravention of, a provision of any of the following:
 - the *Corporations Act 2001*;
 - the *Australian Securities and Investments Commission Act 2001*;
 - the *Banking Act 1959*;
 - the *Financial Sector (Collection of Data) Act 2001*;
 - the *Insurance Act 1973*;
 - the *Life Insurance Act 1995*;
 - the *National Consumer Credit Protection Act 2009*;
 - the *Superannuation Industry (Supervision) Act 1993*;
 - an instrument made under any of the above Acts; or
 - any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; or
 - conduct that represents a danger to the public or the financial system; or
 - other conduct prescribed by regulations.

A personal work-related grievance is not a *disclosable matter*.

Examples of *disclosable matters* are provided in clause 5 below.

Eligible recipient means:

- a director or secretary of GWA;
- a senior manager, including Chief Executive Officer, Group General Manager, Chief Financial Officer or Company Secretary within the organisation;
- a Whistleblower Contact Officer;
- a company auditor or actuary;
- the Australian Securities and Investments Commission, the Australian Prudential Regulation Authority, the Commissioner of Taxation, or another Commonwealth authority prescribed by regulations.

Eligible whistleblower means an individual who is a current or former:

- officer or employee of GWA;
- supplier of goods or services to GWA and employees of suppliers of goods or services to GWA employees (whether paid or unpaid);
- a director or secretary of a related body corporate of GWA; or
- a relative, dependent or spouse of any of the above individuals.

Personal work-related grievance means information disclosed by a current or former employee that:

- a) relates to the personal circumstances of their employment (or former employment); and
- b) does not have significant implications for the organisation beyond that employee; and

does not constitute an offence against or a contravention of any of the following:

- the *Corporations Act 2001*;
- the *Australian Securities and Investments Commission Act 2001*;
- the *Banking Act 1959*;
- the *Financial Sector (Collection of Data) Act 2001*;
- the *Insurance Act 1973*;
- the *Life Insurance Act 1995*;
- the *National Consumer Credit Protection Act 2009*;
- the *Superannuation Industry (Supervision) Act 1993*;
- an *instrument made under an Act referred to above*; or

constitute an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; or

represent a danger to the public or the financial system.

Further, a personal work-related grievance does not include a disclosure relating to the contravention or alleged contravention of protections under the Corporations Act 2001 relating to victimization of that person because they have made a protected disclosure.

A personal work-related grievance may include:

- an interpersonal conflict between the discloser and another employee;
- a decision relating to the engagement, transfer, or promotion of the discloser;
- a decision relating to the terms and conditions of engagement of the discloser;
- a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.

Protected disclosure means a disclosure of information about a *disclosable matter* which is disclosed by an eligible whistleblower to an eligible recipient. A protected disclosure may be made anonymously.

Whistleblower Contact Officer means the Chief Financial Officer, Company Secretary, Group General Manager People and Performance or the Chairman Audit and Risk Committee.

4. What types of disclosures are protected?

Certain types of disclosures are protected under the Corporations Act 2001 – these are defined under this policy as ‘protected disclosures’.

For a disclosure to be a protected disclosure:

- the person making the disclosure must be an eligible whistleblower;
- the person to whom the disclosure is made must be an eligible recipient; and
- the information must be about a *disclosable matter*.

A person who makes a protected disclosure is a **whistleblower**.

A *whistleblower* is protected from civil and criminal liability for making the disclosure. The person is also protected from detriment (also known as 'victimisation') as a result of making the disclosure as set out in clause 8.2 below.

5. Examples of 'disclosable matters'

Eligible whistleblowers can raise concerns if they have reasonable grounds to suspect that the organisation, its officers or employees or a related body corporate of the organisation (or its officers or employees) are involved in a *disclosable matter*. Examples of *disclosable matters* may include:

- theft, fraud, money laundering or misappropriation of funds;
- dishonest, corrupt, or illegal activities;
- offering or accepting a bribe;
- improper use of company funds;
- misleading or deceptive practices;
- improper or dishonest accounting or financial reporting;
- avoidance or mismanagement of taxation obligations;
- serious risks to health and safety;
- unethical conduct; and
- other illegal activity or breaches of legal obligations

Matters which are *personal work-related grievances* are not *disclosable matters*. *Personal work-related grievances* should be dealt with in accordance with the GWA Complaint & Grievance Policy GWA1003.

Examples of a personal work-related grievance are set out in the definitions section above.

For an *eligible whistleblower* to have reasonable grounds to suspect that a *disclosable matter* exists there does not have to be actual proof. It is enough if you believe (as opposed to know) that the *disclosable matter* has occurred, is occurring or will occur. However, a mere suspicion, allegation or conclusion that is unsupported by further information, facts or circumstances will not be protected. For example, it is not enough to say: 'I know x is corrupt'. The *eligible whistleblower* must have information that would lead a reasonable person to believe that the information shows, or tends to show, improper conduct or detrimental action.

While *whistleblowers* are expected to have reasonable grounds to suspect that the information they are disclosing is true, they will not be penalised if the information turns out to be incorrect. However, if a *whistleblower* knowingly makes a false report, this may be a breach of GWA's Code of Conduct and will be considered a serious matter that may result in disciplinary action.

6. How to make a protected disclosure

It is up to an *eligible whistleblower* to decide to which *eligible recipient* they will report a *disclosable matter*. However, GWA encourages *eligible whistleblowers* to report any *disclosable matters* to a Whistleblower Contact Officer if they feel comfortable doing so. Alternatively, to ensure that the disclosure is a protected disclosure an *eligible whistleblower* may report the *disclosable matter* to any other eligible recipient.

A whistleblowing disclosure may be made verbally or in writing. Where a disclosure is made verbally, a confidential meeting with the *eligible recipient* may be requested to discuss the disclosure. Disclosures in writing can be made by mailing or emailing the *eligible recipient* directly.

A disclosure made under this policy should clearly describe the *disclosable matter* and provide as much detail as possible of the facts that mean that the *eligible whistleblower* considers there are reasonable grounds to suspect the matter has occurred. It should also identify why the discloser is an *eligible whistleblower*.

An *eligible whistleblower* can choose to remain anonymous:

- while making a disclosure;
- over the course of an investigation; and
- after the investigation is finalised.

During an investigation, an *eligible whistleblower* can also refuse to answer questions that they feel may reveal their identity.

However, even if an *eligible whistleblower* wishes to remain anonymous, they should still be prepared to maintain ongoing, two-way communication with GWA so that GWA can ask them follow up questions or provide feedback.

For the purposes of this policy to ensure appropriate escalation and timely investigation, GWA request that reports are made to any one of our Protected Disclosure Officers, listed below:

Patrick Gibson
Chief Financial Officer
Phone: +61 2 9814 7372
Email: pgibson@gwagroup.com

Richard Thornton
Company Secretary
Phone: +61 7 3131 5826
Email: rthornton@gwagroup.com

Patricia Oliver
Group General Manager – People & Performance
Phone: +61 2 8575 6805
Email: poliver@gwagroup.com

Stephen Goddard
Chairman – Audit and Risk Committee
Phone: +61 (0)411 156 451
Email: stgoddard@bigpond.com

Disclosure may alternatively be made through the Whistleblower email GWAYourCall@gwagroup.com.au or by post attention to:
Group General Manager – People & Performance
Level 24, 100 Mount Street North Sydney, NSW 2060.

7. How GWA will respond to a potential protected disclosure

If a person receives a disclosure which is purportedly made under this policy or may constitute a *protected disclosure*, the person must determine whether they consider the disclosure is a *protected disclosure*. If the person determines that the disclosure is not a *protected disclosure*, any complaint or allegations should be addressed under GWA's Complaint & Grievance Resolution Policy GWA1003.

While not all reports will necessarily lead to a formal investigation, all reports will be assessed and considered by GWA, and a decision made as to whether they should be investigated. GWA's response to a disclosure will vary depending on the nature of the disclosure (including the amount of information provided).

If the recipient determines that the disclosure is a protected disclosure, the Investigator will:

- maintain the identity of the whistleblower confidential;
- remain impartial;
- act in a reasonable time frame;
- follow and apply the principles of natural justice;
- safely and securely store reports and records relating to a disclosure to be accessible only by authorised employees.

Generally, investigations will be overseen by the Group General Manager – People & Performance.

Eligible recipients will keep in contact with the *eligible whistleblower* until the matter is resolved by GWA. If appropriate, the *eligible whistleblower* will be told how GWA has decided to respond to their disclosure, including whether an investigation will be conducted. However, it may not always be appropriate to provide *eligible whistleblowers* with this information. Also, it may not be possible to provide this information where contact details are not provided.

Unless there are confidentiality or other reasons not to do so, the persons to whom the disclosures relate will be informed of the allegations at the appropriate time and given a chance to respond to them.

Where required, the recipient of the disclosure will arrange an investigation of the complaint by an internal or external investigator. The provision of information to an investigator is subject to the requirements to maintain the confidentiality of a whistleblower's identity set out in clause 8.1 below.

The recipient of the disclosure may consult with the *whistleblower* about:

- whether they wish for their identity to remain confidential;
- information that is likely to lead to the identification of the *whistleblower*; and
- whether the *whistleblower* consents to their identity or relevant information being disclosed to internal or external investigators for the purpose of assisting in the investigation.

If a *whistleblower* consents to their identity or relevant information being revealed to investigators, this should be recorded in writing.

Regardless of whether the *whistleblower* consents to their identity being revealed or alternatively, chooses to provide information that is likely to lead to the identification of the *whistleblower*, all details of the report and investigation of whistleblowing disclosures is to

be conducted in a confidential manner. Any breach of confidentiality by an employee during and following the reporting and investigation process may lead to disciplinary action up to and including termination of employment.

Investigations into *disclosable matters* are to be conducted in as fair and impartial a manner as is possible. Where an individual has been alleged to have engaged in or otherwise involved in conduct that falls within a *disclosable matter* as set out in this policy, that person will be given details of the alleged conduct and will be given an opportunity to respond to the allegations before a decision is reached.

If the investigation reveals that the information about the alleged *disclosable matter* is substantiated, GWA will consider what appropriate action to take. This may include undertaking separate disciplinary action against employees found to be involved in wrongdoing or reporting the matters to an appropriate external body, for example the police.

8. How GWA will support and protect whistleblowers

8.1 Confidentiality of a whistleblower's identity.

The *eligible recipient* receiving the whistleblowing disclosure will take reasonable precautions ensure that the identity or information that is likely to lead to the identification of the *whistleblower* is kept confidential, unless the whistleblower consents to the disclosure of their identity or information that is likely to lead to the disclosure of their identity, or the disclosure is otherwise authorised by law.

Where it is necessary to divulge information about the *disclosable matter* for the purpose of investigating the potential misconduct or improper state of affairs, GWA and the investigator are to take all reasonable steps to reduce the risk that the whistleblower may be identified.

8.2 Prevention of detriment because of whistleblowing

Where a person has made a whistleblowing disclosure, GWA will take reasonable precautions to ensure that the whistleblower is not subjected to any detriment because a person made a whistleblowing disclosure or is suspected to have made a whistleblowing disclosure.

Subjecting a whistleblower to detriment will not be tolerated. Disciplinary action (potentially including termination of employment) may be taken against any person found to have subjected another person to detriment in breach of this policy.

It is important to be aware that making a whistleblowing disclosure does not excuse liability or protect a person from detriment for reasons other than the person has made a whistleblowing disclosure. For example, where an employee has been involved in misconduct that forms part of a *disclosable matter*, they may still be subjected to disciplinary action, which may include termination of employment, for their involvement in the misconduct.

However, depending on the circumstances, GWA may take the fact that the employee brought the misconduct to its attention into account when determining what actions to take.

8.3 Support for whistleblowers

A whistleblower will be supported through the whistleblowing process.

The *eligible recipient* that received the disclosure will have the primary responsibility to support the whistleblower unless the whistleblower agrees to their identity or information that it likely to identify them being disclosed to another person for the purpose of receiving support.

Examples of the support which may be provided to a whistleblower include:

- Discussing the whistleblower's expectations of the process and the potential outcomes of the process
- Providing information about the protections provided to whistleblowers
- Helping identify any external support services that may be available (for example counselling or legal assistance)
- Discussing what GWA intends to do with the disclosed information, and potential timeframes for action
- Confirming the whistleblower's and others' responsibility to maintain confidentiality of the investigation process
- Where appropriate, notifying the whistleblower of the actions being taken to address the matters disclosed (which may include no action) and the reason for any actions
- Providing a first point of contact for any concerns that the whistleblower may have about being subjected to potential or actual detriment

A person must not be subjected to any detriment for assisting or supporting a whistleblower.

9. How GWA will ensure the fair treatment of its employees who are mentioned in the whistleblower disclosure

GWA recognises the need to treat all employees of GWA fairly and consistently, including those who are the subject of a whistleblowing disclosure and any witnesses.

As reasonably as possible, the *eligible recipient* receiving the whistleblowing disclosure will keep the identity or information that is likely to lead to the identification of the employees who are mentioned in the whistleblower disclosure confidential.

When GWA receives a whistleblowing disclosure, it is often necessary to interview employees in the area where the suspected wrongdoing has occurred. Employees who are the subject of the whistleblowing disclosure and any person who is identified as a witness should be advised by GWA that:

- they are encouraged and expected to assist the investigator
- they may have a support person of their choice present at the interview (e.g. a colleague, confidant, union representative, legal representative or interpreter)
- they will be given an opportunity to make a statement, either orally or in writing
- where relevant, if the allegations are referred to the police, they have a common law duty not to obstruct them in their enquiries
- where relevant, if in the course of the investigation evidence emerges that any person might be involved in the commission of a criminal offence, they will be informed of their legal rights
- where possible, their confidentiality and privacy will be respected

Where it is determined that the whistleblowing disclosure or any evidence provided by any person during the investigation constitutes a false or misleading allegation(s) or information, the employee may be subject to disciplinary action which may include termination of employment.

10. Relationship to other policies

This policy should be read in conjunction with the following Company policies:

- GWA Code of Conduct
- GWA Complaint & Grievance Resolution Policy GWA1003.

Please note, this policy does not form part of any terms of employment and GWA may change, apply or withdraw this policy at its discretion.

11. Responsibilities

11.1 Responsibilities of all employees

It is the responsibility of all employees to:

- Be aware of the requirements of this policy
- Promptly report information about *disclosable matters*
- Not be personally involved in any conduct that constitutes a *disclosable matter*
- Cooperate fully with any investigation under this policy
- Maintain the confidentiality of any investigation under this policy

11.2 Responsibilities of managers

In addition to the responsibilities of all employees, it is the responsibility of managers to:

- Ensure that *eligible whistleblowers* who raise concerns about *disclosable matters* are referred to the eligible recipient
- Maintain the confidentiality of individuals making whistleblowing disclosures;
- Ensure that any person that has made, or is suspected to have made, a whistleblowing disclosure is not subjected to any detriment, including detriment originating from other employees;
- Promote an environment where prompt and accurate reporting of *disclosable matters* is encouraged.

12. Company Reporting Procedures

GWA's Protected Disclosure Officers (as appropriate) will report to the Board Audit and Risk Committee on the number and type of whistle blower reports annually, to enable GWA to address any issues or trends.