



WHISTLE BLOWING POLICY

1.1. Introduction

Ozpak Pty Ltd (as part of The Tahbilk Group) has a strong commitment to ensuring that all its business activities are carried out ethically and legally, and to protect and support the dignity, wellbeing, career and reputation of all Employees who are entitled to legal protection as an Eligible Whistleblower.

This Whistleblower Policy provides:

- Information about the protections available to an Eligible Whistleblower, including protections under Part 9.4AAA of the Corporations Act and Part IVD of the Taxation Administration Act;
- Information about to whom disclosures that qualify for protection under the Corporations Act or the Taxation Administration Act may be made, and how they may be made;
- Information about how the Company will support Eligible Whistleblower and protect them from Detriment;
- Information about how the Company will investigate disclosures that qualify for protection under the Corporations Act and the Taxation Administration Act;
- Information about how the Company will ensure fair treatment of Employees of the Company who are mentioned in disclosures that qualify for protection under the Corporations Act or the Taxation Administration Act, or to whom such disclosures relate; and
- Information about how this Whistleblower Policy is to be made available to Employees.

1.2. Definitions

Specific terms and abbreviations have the following meaning:

“**ASIC**” means the Australian Securities and Investments Commission.

“**APRA**” means the Australian Prudential Regulation Authority.

“**Contractor**” means an individual who supplies services or goods to the Company

“**Corporations Act**” means the *Corporations Act 2001* (Cth), as amended from time to time.

“**Detriment**” means

- (a) dismissal of an employee;
- (b) injury of an employee in his or her employment;
- (c) alteration of an employee's position or duties to his or her disadvantage;
- (d) discrimination between an employee and other employees of the same employer;
- (e) harassment or intimidation of a person;

- (f) harm or injury to a person, including psychological harm;
- (g) damage to a person's property;
- (h) damage to a person's reputation;
- (i) damage to a person's business or financial position; and
- (j) any other damage to a person.

"Employees" means all officers, employees, senior Managers, executives and other personnel employed by the Company.

"Eligible Whistleblower" has the meaning given in section 1317AAA of the Corporations Act and includes:

- (a) an Employee (as defined);
- (b) A Contractor (as defined) and its employees;
- (c) An 'associate' of the Company within the meaning given in sections 10 to 17 of the Corporations Act;
- (d) A relative (meaning a spouse, de facto partner, parent, child or sibling) of any of the above individuals in (a) – (c); and
- (e) A dependant of any of the above individuals in (a) – (c), or of such an individual's spouse or de facto partner.

"Relevant Legislation" means each and all of the following Federal legislation:

- (a) *the Corporations Act*;
- (b) *Australian Securities and Investments Commission Act 2001 (Cth)*;
- (c) *Banking Act 1959 (Cth)*;
- (d) *Financial Sector (Collection of Data) Act 2001 (Cth)*;
- (e) *Insurance Act 1973 (Cth)*;
- (f) *Life Insurance Act 1995 (Cth)*;
- (g) *National Consumer Credit Protection Act 2009 (Cth)*;
- (h) *Superannuation Industry (Supervision) Act 1993 (Cth)*;
- (i) *Income Tax Assessment Act 1936 (Cth)*; and
- (j) an instrument made under an Act referred to in any of subparagraphs (a) to (i) above.

"Taxation Administration Act" means the *Taxation Administration Act 1953 (Cth)*, as amended from time to time.

1.3. Legal protection available to Eligible Whistleblowers

Both the Corporations Act and the Taxation Administration Act provide legal protections for Eligible Whistleblowers who make a disclosure of information, without limitation, to any of the following:

- (a) ASIC;

- (b) APRA;
- (c) the Commissioner of Taxation;
- (d) any other Commonwealth authority as prescribed by the *Corporations Regulations 2001* (Cth);
- (e) an officer or senior Manager of the Company;
- (f) an auditor, or a member of an audit team conducting an audit, of the Company;
- (g) an actuary of the Company;
- (h) a legal practitioner; or
- (i) any other person authorised by the Company to receive disclosures that may qualify for protection (see paragraph 1.8 below on how to raise a concern or make a disclosure),

in circumstances where:

- the Eligible Whistleblower has reasonable grounds to suspect that the information concerns misconduct, or an improper state of affairs or circumstances, in relation to the Company or its related bodies corporate (including in relation to its tax affairs); or
- the Eligible Whistleblower has reasonable grounds to suspect that the information indicates any the Company (or any of its officers or employees) or a related bodies corporate of the Company (or any of its officers or employees) has engaged in conduct that:
 - constitutes an offence against, or a contravention of, a provision of any Relevant Legislation;
 - constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; or
 - represents a danger to the public or the financial system;
- specifically if disclosure is made to the Commissioner for Taxation, the Eligible Whistleblower considers that the information may assist the Commissioner to perform his or her functions or duties under a taxation law; or
- specifically if disclosure is made to a legal practitioner, the Eligible Whistleblower has sought to obtain legal advice or representation in relation to the operation of whistleblower protection laws.

1.4. **Protection for further public interest disclosure by an Eligible Whistleblower**

The Corporations Act provides legal protection for an Eligible Whistleblower who makes a “public interest disclosure” in circumstances where:

- the Eligible Whistleblower had previously made a disclosure to a recipient which qualifies for protection as per paragraph 1.2;
- the Eligible Whistleblower does not have reasonable grounds to believe that action is being, or has been, taken by a recipient to address the matters to which the previous disclosure related;
- the Eligible Whistleblower has reasonable grounds to believe that making a further disclosure of the information in accordance with this subsection would be in the public interest;

- at least 90 days have passed since the previous disclosure was made and the Eligible Whistleblower has given a written notification to the previous recipient containing sufficient information to identify the previous disclosure and which states that the Eligible Whistleblower intends to make a public interest disclosure; and
- the public interest disclosure is made to:
 - a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory; or
 - a journalist; and
- the information disclosed in the public interest disclosure is no greater than is necessary to inform the recipient of the misconduct or the improper state of affairs or circumstances referred to in paragraph 1.3(j) above or the conduct referred to in paragraph 1.3(k) above, as the case may be.

Eligible Whistleblowers **must not** make any disclosure of information concerning the Company to a journalist unless the above conditions are met.

1.5. **Protection for emergency disclosure by Eligible Whistleblowers**

The Corporations Act provides legal protection for Eligible Whistleblowers who makes an “emergency disclosure” in circumstances where:

- the Eligible Whistleblower had previously made a disclosure to a recipient which qualifies for protection as per paragraph 1.2;
- the Eligible 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;
- the Eligible Whistleblower has given a written notification to the previous recipient containing sufficient information to identify the previous disclosure and which states that the Eligible Whistleblower intends to make an emergency disclosure;
- the emergency disclosure is made to:
 - a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory; or
 - a journalist; and
- the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the recipient of the substantial and imminent danger.

Eligible Whistleblowers **must not** make any disclosure of information concerning the Company to a journalist unless the above conditions are met.

1.6. **How the Company will support Eligible Whistleblowers and protect them**

Where disclosure of information by an Eligible Whistleblower is protected under the Corporations Act or Taxation Administration Act (as set out in paragraphs 1.2, 1.4 and 1.5 of this Whistleblower Policy):

- the Eligible Whistleblower will not be subject to any civil, criminal or administrative liability (including employee disciplinary action) for making the disclosure;
- no contractual or other remedy may be enforced, and no contractual or other right may be exercised, against the Eligible Whistleblower on the basis of the disclosure;

- if the disclosure qualifies for protection under paragraph 1.3 or 1.4 above, the information is not admissible in evidence against the discloser in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information;
- a person (including the Company) cannot engage in any conduct that causes Detriment (or threatens, whether expressly, implicitly, conditionally or unconditionally, to cause such Detriment) to an Eligible Whistleblower either wholly or partly because the person believes or suspects that the Eligible Whistleblower has made, may have made, proposes to make or could make a disclosure of information that qualifies for protection under the Corporations Act or Taxation Administration Act; and
- subject to limited exceptions, the person to whom the disclosure is made must not disclose the substance of the report, the Eligible Whistleblower's identity or information likely to lead to identification of the Eligible Whistleblower.

The Company is committed to full compliance with these protective provisions.

1.7. **Personal work-related grievances not covered by whistleblower protection**

Please note that an Employee who discloses information concerning a personal work-related grievance will not be protected under the whistleblower protection provisions of the Corporations Act.

The information disclosed concerns a “personal work-related grievance” of the discloser if:

- the information concerns a grievance about any matter in relation to the discloser's employment, or former employment, having (or tending to have) implications for the discloser personally; and
- the information:
 - does not have significant implications for the Company, or another company that do not relate to the discloser; and
 - does not concern conduct, or alleged conduct, referred to in paragraph 1.3 above.

Examples of grievances that may be personal work-related grievances are as follows:

- 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; and
- a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.

1.8. **How to raise a concern or make a disclosure**

The Company encourages all Eligible Whistleblowers to first bring their concerns to the attention of the Company before making any disclosure of information to a third party.

The following person(s) are authorised to receive disclosures on behalf of the Company in relation to the matters outlined in this Whistleblower Policy.

Name	Position	Email	Telephone
Alister Purbrick	Chief Executive Officer	alisterpurbrick@gmail.com	03 5794 2555

Although anonymous disclosures will be accepted by the Company, Employees are encouraged to share their identity with their disclosure because this allows the Company to conduct the most thorough investigation possible and because it may be more difficult to thoroughly investigate anonymous disclosures.

Eligible Whistleblowers are assured that:

- their identity will be protected;
- their disclosure will be investigated promptly and in accordance with the principles of fairness and natural justice;
- they will be regularly informed as to the progress of any investigation into the disclosed matter(s); and
- if appropriate, they will be informed of the final outcome.

Note that any Employee who directly or indirectly receives a confidential disclosure from an Eligible Whistleblower must not disclose the Eligible Whistleblower's identity or information that is likely to lead to the identification of the Eligible Whistleblower unless it is made with the Eligible Whistleblower's consent.

1.9. Investigation procedure

Due to the varied nature of these sorts of matters, which may involve an internal or external investigator and/or the police, it is not possible to lay down precise timelines for investigations. Investigations are to be undertaken as quickly as possible without affecting the quality and depth of those investigations.

Investigations of improper conduct will be conducted in a manner that is confidential, fair and objective. The investigation processes will vary depending on the nature of the disclosed information and the amount of information provided.

For a disclosure to be investigated, it must contain sufficient information to form a reasonable basis for investigation. Thus Employees reporting any matters are encouraged to provide as much information as possible so as not to hinder the Company's ability to fully investigate the disclosure.

If appropriate, a copy of the outcomes maybe provided to external service providers to enable a review of the procedures.

If the investigation finds the allegations unsubstantiated and all internal procedures have been exhausted, but the Employee is not satisfied with the outcome, the Company may seek legal advice.

The Company will not advise anyone not connected with the investigation of any information concerning the disclosure unless it is with the consent of the discloser or if the Company is required to do so by law.

1.10. Employees mentioned in a disclosure

Where an Employee is mentioned in a disclosure, that Employee will be advised that they have been so mentioned, without being advised of the identity of the Eligible Whistleblower or any detail that may allow the Employee to identify the Eligible Whistleblower.

All Employees mentioned in a disclosure will be advised of their required participation in the investigation, the proposed timeline for investigation and, if appropriate, the outcome of that investigation.

No Employees will suffer any Detriment while the investigation is being undertaken, except that the Employee may be suspended with pay where the Company determines it is appropriate to do so (e.g. for health and safety or security reasons).

1.11. False disclosure

The Company takes deliberate or malicious false disclosures of improper conduct very seriously. Any Employee found to have made a false disclosure will be subject to disciplinary action, which may include dismissal.

It is a criminal offence under the Corporations Act to make a statement that is intentionally false or misleading.

1.12. Breach of policy

Any breach by any Employee of this Whistleblower Policy will be taken very seriously and may result in disciplinary action, up to and including termination of employment.

Note that it is a criminal offence to disclose the identity of an Eligible Whistleblower without their consent.

1.13. Availability of policy

All new Employees will be provided with a copy of this Whistleblower Policy as part of their induction into the Company. This Whistleblower Policy will also be available within the Company's employee handbook.

Any updates or amendments to this Whistleblower Policy as approved by the Company will be notified to all Employees in a timely and effective manner.

1.14. Review of policy

The Company will make every effort to remain abreast of any changes to whistleblower protection laws and will, at the very least, revisit this Whistleblower Policy every two years to review its contents to ensure validity.

1.15. Interaction with other Company policies

This Whistleblower Policy does not, in any way, limit an Employee's rights under any other Company complaints, grievance handling or compliance procedures.

1.16. Interaction with employment contracts

Unless otherwise expressed, this Whistleblower Policy is not incorporated into any contracts of employment.

Alister Purbrick

Tahbilk Group Chief Executive Officer

20th September 2021