

SPEAK UP POLICY

GOVERNANCE POLICY

(Previously Whistleblower Policy)



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1. ABOUT THIS POLICY

1.1 Purpose

This Policy is intended to help deter wrongdoers by encouraging people associated with CoINVEST Limited trading as LeavePlus (**LeavePlus**) to Speak Up and make a report if they become aware of Reportable Conduct (as defined).

LeavePlus is a public company with responsibility for administering the portable long service leave scheme for the Construction Industry in Victoria (**Scheme**) in accordance with the *Construction Industry Long Service Leave Act 1997 (Act)*. LeavePlus is also trustee of the Construction Industry Portable Long Service Leave Fund (**Fund**) from which benefits are paid to workers in accordance with the Scheme.

LeavePlus is committed to the highest standards of conduct and ethical behaviour in its business activities and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance, and good corporate governance.

1.2 Scope

This Policy applies to all Directors, Employees, and Contractors of LeavePlus – collectively **Staff**.

It also applies to external Whistleblowers (as defined), including former employees and officers, contractors, and suppliers to LeavePlus (and their employees), as well as relatives, dependants, or spouses of any of these people.

This Policy outlines how LeavePlus complies with Commonwealth and State laws to protect those who make disclosures of misconduct and corrupt conduct in the public interest. This includes a description of what matters are reportable, how these matters can be reported, and the protections available to people who Speak Up under this Policy.

In addition to the protections under this Policy:

Commonwealth regime

- The *Corporations Act 2001 (Cth)* (**Corporations Act**) provides specific protections to Whistleblowers who disclose information concerning misconduct or an improper state of affairs or circumstances in relation to LeavePlus (see **Annexure A**). This may include a breach of legislation including the Corporations Act, an offence against the Commonwealth punishable by imprisonment for 12 months or more or conduct that represents a danger to the public or financial system.
- The *Taxation Administration Act 1953 (Cth)* (**Taxation Administration Act**) provides specific protections to Whistleblowers on tax related matters (see **Annexure B**)

Under the Commonwealth regime, the types of people who can make a disclosure that qualifies for protection under the Commonwealth regime (i.e., an eligible Whistleblower) can be a current or former officer or employee, a contractor or supplier to LeavePlus (or their employees), as well as relatives, dependants or spouses of any of these people.

Victorian regime

- The *Public Interest Disclosures Act 2012 (Vic)* (**Public Interest Disclosures Act**) in Victoria provides specific protections to Whistleblowers who disclose information regarding improper or corrupt conduct or detrimental action by or in relation to a public officer or a public body in their capacity as a public officer or public body (see **Annexure C**). LeavePlus has assessed that it is a public body for this purpose based on being a body carrying out a public purpose on behalf of the State, through LeavePlus' regulatory role in relation to the Act and the Scheme.

Under the Victorian regime, anyone can make a disclosure about improper conduct or detrimental action. This includes members of the public as well as employees of LeavePlus. **Important:** Public



interest disclosures must be made directly to the Independent Broad-based Anti-Corruption Commission (**IBAC**) and should not be made to LeavePlus if the Whistleblower wishes to claim the protections available under the Public Interest Disclosures Act.

1.3 Ownership and further information

The Legal and Compliance team is responsible for developing, communicating, and implementing this Policy within LeavePlus.

This Policy will be made available to all Staff and to the public on the LeavePlus website.

Review and approval

This Policy will be reviewed biennially and approved by the Board.

Version	Policy Owner	Reviewer	Comments	Approved		Next review date
				By	Date	
3.0	Board	Company Secretary	Incorporate matters referenced in Policy on Preventing Misleading and Deceptive Conduct And changes in contacts	Board	25/11/2025	Nov 2027
2.0	Board	Company Secretary	Annual Review and rename to Speak Up Policy	Board	21/5/2024	May 2026
1.1	Board	Company Secretary	Update to LeavePlus format & update of contacts	NA	NA	NA
1.0	Board	Company Secretary	Substantial revision of the earlier Whistleblowers Policy to reflect internal audit actions and feedback	Board	16/5/2023	May 2024

2. GUIDING PRINCIPLES – SPEAK UP

This Policy supports LeavePlus' values, code of conduct, employee engagement and wellbeing. It is integral to LeavePlus' long-term sustainability and reputation and its compliance with legal and regulatory obligations.

A failure to Speak Up exposes LeavePlus to additional risks and undermines our culture and values.

We expect everyone who works for LeavePlus to comply with our various Codes of Conduct, policies and procedures, professional standards, laws and regulations. You also have a responsibility to Speak Up and make a report using one of the many channels available, as noted in this Policy, if you suspect something does not look or feel right.

LeavePlus encourages the reporting of any instances of suspected unethical, illegal, fraudulent, misleading, deceptive or undesirable conduct involving LeavePlus' business and provides protections and measures so



that those persons who Speak Up and make a report may do so confidentially and without fear of intimidation, disadvantage, or reprisal.

LeavePlus will not tolerate anyone being discouraged from Speaking Up or treated detrimentally because they want to Speak Up or they have done so. Disciplinary action, up to and including termination of employment, engagement or legal action, may be a potential outcome for any person who has discouraged or treated a person detrimentally on this basis.

3. WHO IS A WHISTLEBLOWER?

A Whistleblower is someone who discloses Reportable Conduct (as defined in Section 4) under this Policy.

An Eligible Whistleblower is a current or former:

- (a) Officer (usually that means a director or company secretary);
- (b) Employee;
- (c) Supplier / contractor (or employee thereof);
- (d) Associate of the company (such as a business LeavePlus acts in concert with); or
- (e) Relative (incl spouse) or dependant of one of the above people referred to in a) to d).

4. WHAT IS REPORTABLE CONDUCT?

A person may Speak Up and make a report under this Policy if they have reasonable grounds to suspect that a LeavePlus Director, officer, employee, contractor, supplier, tenderer, or other person who has business dealings with LeavePlus has engaged in conduct (**Reportable Conduct**) which:

- (a) is dishonest, fraudulent or corrupt, including taking bribes or stealing corporate funds;
- (b) is illegal activity (such as theft, violence, harassment or intimidation, criminal damage to property, breach of competition and consumer law, breach of privacy law or other breaches of state or federal law);
- (c) is unethical or in deliberate or wilful breach of LeavePlus' policies (such as dishonestly altering company records or data, adopting questionable accounting practices or wilfully breaching LeavePlus' Code of Conduct or other policies or procedures);
- (d) amounts to an abuse of authority or a conflict of interest;
- (e) may cause financial loss to LeavePlus or damage its reputation or be otherwise detrimental to LeavePlus' interests;
- (f) involves harassment, discrimination, victimisation or bullying, other than personal work-related grievances as defined in the Corporations Act; or
- (g) involves serious professional misconduct (such as a failure to comply with professional standards or legal duties);
- (h) involves dishonest performance of public functions (such as dishonestly applying the Rules of the Scheme);
- (i) involves an intentional or reckless breach of public trust or misuse of information;
- (j) involves substantial mismanagement of LeavePlus' property or resources;
- (k) involves a substantial risk to the health or safety of one or more persons or a substantial risk to the environment;
- (l) is conduct of any person that adversely affects the honest performance by a public officer of their functions;



- (m) is conduct of any person that is intended to adversely affect the effective performance by a public officer of their functions for the benefits of the other person;
- (n) involves the provision of financial advice that is not specifically authorised;
- (o) involves inaccurate or unbalanced representations made about the long service leave benefit, the Fund's investment performance, and the opt-in arrangements for working sub-contractors;
- (p) is conduct that is misleading or deceptive; or
- (q) involves any other kind of misconduct or an improper situation or circumstances.

Reportable Conduct generally does not include *personal work-related grievances*. These are grievances which relate to a current or former employee's employment or engagement that have implications only for that person and do not have broader implications for LeavePlus. Examples include:

- a conflict between the employee and another employee;
- a decision relating to the employee's promotion or transfer; or
- a decision relating to the termination of the employee's employment.

Such matters should be raised by the staff member directly with their manager or through the grievance process under LeavePlus' policy or under the LeavePlus Enterprise Agreement.

In limited circumstances, a personal work-related grievance may amount to Reportable Conduct under this Policy, such as where the grievance relates to conduct that has been taken against a person because they made a report under this Policy.

LeavePlus expects that reports made under this Policy are made honestly, ethically, and on reasonable grounds.

5. WHO CAN A WHISTLEBLOWER SPEAK UP AND MAKE A REPORT TO?

A Whistleblower has several channels to Speak Up and make a report if they become aware of any issue or behaviour which they consider to be Reportable Conduct.

5.1 Speak Up directly to LeavePlus

If a person reports illegal or corrupt conduct directly to LeavePlus, LeavePlus may be under a legal obligation to report it to IBAC.

Protected Disclosure Officers

Chief Legal and Compliance Officer Catryn Tuckwell	Phone: +61 (0) 408 978 966 Email: Catryn.Tuckwell@leaveplus.com.au
Company Secretary John Dalla-Fontana	Phone: +61 (0) 477 119 056 Email: John.DallaFontana@leaveplus.com.au
Chief People Officer Natalie Firth	Phone: +61 03 9117 0831 Email: natalie.firth@leaveplus.com.au
Chief Finance and Investments Officer Lewis Tassone	Phone: +61 (0) 473 087 677 Email: Lewis.Tassone@leaveplus.com.au



Reports may also be posted to c/- Level 6, 478 Albert Street, East Melbourne, Victoria, 3002 (marked to the attention of one of the Protected Disclosure Officers).

While it is LeavePlus' preference that a person makes a report to a Protected Disclosure Officer, it is important to note that under the Corporations Act and the Taxation Administration Act, reports can also be made to an "officer" or "senior manager" of the company. These are defined as "a director, or senior manager in the company who makes, or participates in the making of, decisions that affect the whole, or a substantial part, of the business of the company, or who has the capacity to affect significantly the company's financial standing".

5.2 Speak Up via the Whistleblower hotline

Reports of corrupt or illegal conduct including fraud may be made to LeavePlus' Whistleblower hotline, a free external hotline and reporting service independently monitored by PKF Integrity. This service is available 24 hours a day, 365 days of the year and reports can be made anonymously. The hotline can be accessed by calling **1800 857 376** (international toll-free number).

5.3 Speak up to the Auditors and Actuary

Under the Corporations Act and the Taxation Administration Act, reports can also be made to LeavePlus' external auditors, internal auditors, and actuary as set out in Annexures A and B.

Contact details are as follows:

External Auditor Nicole Osborne OAM Partner, PwC	Phone: +61 (0) 403 375 891 Email: nicole.oborne@au.pwc.com Mail: PwC 2 Riverside Quay Southbank VIC 3006
Internal Auditor Beenu Fernando Partner, RSM	Phone: +61 (0) 9286 8057 Email: mailto:Beenu.Fernando@rsm.com.au Mail: RSM Australia Pty Ltd, PO Box 248, Collins Street West VIC 8007
Fund Actuary Mark Samuels Principal, Mercer	Phone: +61 (0) 198 002 189 Email: mark.samuels@mercer.com Mail: Mercer, 727 Collins Street, Melbourne VIC 3008

In certain circumstances, a Whistleblower can make an emergency or public interest disclosure under the Commonwealth regime. Before making a disclosure of this type, they should contact a legal practitioner to ensure they understand the criteria for making such a disclosure.

5.4 Public Interest Disclosure (Act)

For a disclosure to be protected as a public interest disclosure under the Public Interest Disclosures Act, a person must make their disclosure directly to IBAC. Disclosures made to other eligible recipients such as officers, senior managers and auditors may still be protected as protected disclosures for the purposes of this Policy and for the purposes of the Commonwealth regime.

If a person reports illegal or corrupt conduct to LeavePlus directly, LeavePlus may also be under a legal obligation to report it to IBAC. This will be assessed by the Protected Disclosure Officer to whom the report is made. The Protected Disclosure Officer may seek legal advice, on a confidential basis, to assist them to determine if reporting to IBAC is required. If LeavePlus is required to make a report to IBAC, LeavePlus will



do so in a timely fashion and will not commence an internal investigation into the alleged conduct before notifying IBAC of the allegation.

More information about making a public interest disclosure to IBAC, including the type of misconduct that can be disclosed, how a disclosure can be made, and how IBAC will handle a disclosure, is available on the [IBAC website](#).

6. HOW TO SPEAK UP

Whistleblowers can raise reportable conduct:

- (a) in person;
- (b) by phone;
- (c) by leaving a voicemail message;
- (d) in writing by post, personal delivery or email; or
- (e) by any other form of electronic communication.

A Whistleblower may choose to remain anonymous when making a report. While this may make it harder to investigate the disclosure, people who disclose anonymously will still be protected in accordance with this Policy.

7. INVESTIGATION OF SPEAK UP (WHISTLEBLOWER) REPORTS

Disclosures made under this Policy will be received and treated seriously and with respect and sensitivity. They will be acknowledged promptly and dealt with objectively. LeavePlus will apply the protections described at section 8 below when responding to or investigating disclosures.

On receipt of a disclosure, LeavePlus will assess each disclosure to determine whether it qualifies for legal protection under this Policy, the Commonwealth regime and/or the Victorian regime.

Where the disclosure relates to corrupt or improper conduct under the Victorian regime, LeavePlus will advise the Whistleblower of their right to make a report to IBAC and to receive the legal protections of the Public Interest Disclosure Act.

While Speaking Up does not guarantee that the disclosure will be formally investigated, all disclosures will be assessed and considered by LeavePlus, and a decision made as to whether they should (and can) be investigated. LeavePlus' response to a disclosure may vary depending on the nature of the disclosure (including the amount of information provided).

Where LeavePlus is required to make a mandatory report to IBAC, LeavePlus will not commence an investigation until the report has been made to IBAC. *(Note that the CEO and Chair of LeavePlus are required to notify IBAC if they have reasonable grounds to suspect that corruption is occurring or has occurred at LeavePlus.)*

While each investigation process will be different and 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 anonymous, a Protected Disclosure Officer or investigator will contact the Whistleblower to discuss the investigation process including who may be contacted and such other matters as are relevant to the investigation. Where a report is submitted anonymously, LeavePlus will conduct the investigation based on the information provided to it.

Unless there are confidentiality or other reasons not to do so, persons to whom the disclosure relates will be informed of the allegation at an appropriate time and will be given a chance to respond to the allegations made against them.

In addition to the permitted disclosures set out in section 8 below, LeavePlus may seek the consent of the Whistleblower to disclosure of their identity where this will assist the conduct of the investigation, for example:



- To LeavePlus' legal team to assist with the investigation;
- To external investigation firms if additional specialist skills or expertise are necessary to assist in the investigation;
- To LeavePlus' Audit, Risk and Compliance Committee as part of the oversighting of the investigation; and
- To LeavePlus' People and Culture team to provide welfare support in the investigation process.

If the Whistleblower elects to remain anonymous or does not consent to the disclosure of their identity, this may limit the extent to which LeavePlus is able to investigate the allegations made by the Whistleblower.

Where appropriate, LeavePlus will provide feedback to the Whistleblower regarding progress of the investigation and/or outcome (subject to considerations of the privacy of those against whom allegations are made). The frequency and timeframe of contact with the Whistleblower and completion of the investigation will depend on the nature of the disclosure.

Any investigation will be conducted in an objective and fair manner, and otherwise as is reasonable and appropriate having regard to the nature of the Reportable Conduct and the circumstances.

8. PROTECTION OF WHISTLEBLOWERS WHO SPEAK UP

LeavePlus is committed to ensuring confidentiality in respect of all matters raised under this Policy, and that those who make a report are treated fairly and do not suffer detriment.

(a) Protection against detrimental conduct

Detrimental treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats or other unfavourable treatment connected with making a report.

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

- inform a Protected Disclosure Officer, officer, or senior manager of LeavePlus immediately; or
- raise it in accordance with paragraph 2 of this Policy.

(b) Protection of identity and confidentiality

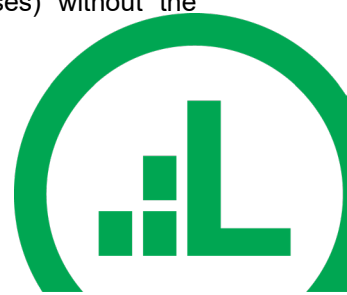
Subject to compliance with legal requirements, upon receiving a report under this Policy, LeavePlus will take reasonable steps to keep the identity of a Whistleblower confidential and reduce the risk of disclosure in the course of an investigation and will only share their identity as a Whistleblower or information likely to reveal their identity if:

- they consent;
- the concern is reported to IBAC, to the Australian Securities and Investments Commission (ASIC), the Australian Prudential Regulation Authority (APRA), the Tax Commissioner or the Australian Federal Police (AFP), as applicable; or
- the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

Any permitted disclosures of a Whistleblower's identity or information likely to reveal their identity will be made on a strictly confidential basis.

(c) 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 may be considered 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 under LeavePlus' disciplinary procedures. Similarly, Directors, Employees and Contractors are reminded that any breach of confidentiality will be treated extremely seriously and may result in disciplinary action, up to and including termination of employment or the supplier arrangement.

9. LEAVEPLUS REPORTING

LeavePlus (through the Company Secretary) will maintain a register of the number and nature of reports made under this Policy. The register will be kept confidential to the Executive and the Board. No identifying information will be included in the register without the consent of the relevant persons.

The Audit, Risk and Compliance Committee will receive deidentified copies of all Whistleblower reports from Protected Disclosure Officers. In addition, serious and/or material Reportable Conduct will be considered by the Protected Disclosure officers for immediate referral (on a deidentified basis) to the Chair of the Board and the Chair of the Audit, Risk and Compliance Committee.

The Chair of the Board and the Chair of the Audit, Risk and Compliance Committee will be immediately advised if LeavePlus becomes required to make a report to IBAC.

10. ROLES AND RESPONSIBILITIES

LeavePlus Board	Responsible for approving this Policy.
Chief Executive Officer	Responsible for: <ul style="list-style-type: none">• Oversighting the effective implementation of this Policy.• Making mandatory reports of corruption or suspected corruption to IBAC.
Company Secretary	Responsible for maintaining the Whistleblower Register in accordance with this Policy.
General Counsel / Legal Manager	Responsible for providing training to Protected Disclosure Officers of their obligations in that position.
Protected Disclosure Officers	Responsible for receiving disclosures of Reportable Conduct in accordance with this Policy.
Staff and External Parties	Reporting suspected Reportable Conduct in accordance with this Policy.

11. COMMUNICATION OF THIS POLICY

LeavePlus will ensure that:

- All staff receive a copy of this Policy during the induction process;
- All current staff receive this Policy and have the contents explained to them;
- The Policy is available on the LeavePlus website www.leaveplus.com.au;
- The Policy is easily accessible on the LeavePlus intranet;
- Staff are empowered to actively contribute and provide feedback to this Policy;
- All staff receive annual Speak Up (Whistleblower) training; and
- Staff are notified of all changes to this Policy.



12. RELATED INFORMATION, POLICIES AND DOCUMENTATION

- Policy Development Framework (Policy) [POL027]
- Compliance Management Framework (Policy) [POL030]
- Risk Management Framework (Policy) [POL028]
- Risk Appetite Statement [POL029]
- Strategic Risk Register
- Breach and Incident Register
- Delegations Policy [POL031]
- Delegations Register [POL032]
- Procurement Policy [POL045]
- Supplier Code of Conduct [POL046]
- Modern Slavery Policy [POL049]
- Fraud and Corruption Policy [POL044]
- Conflict of Interest Management Policy [POL043]
- Gifts Benefits and Hospitality Policy [POL080]
- Code of Conduct [POL070]
- Board Code of Conduct [POL035]
- Occupational Health and Safety Policy [POL109]
- Preventing Misleading and Deceptive Conduct [POL148]

END OF DOCUMENT



ANNEXURE A – SPECIAL PROTECTIONS UNDER THE CORPORATIONS ACT (PART 9.4AAA)

The Corporations Act gives special protection to disclosures about any misconduct or improper state of affairs relating to LeavePlus if the following conditions are satisfied:

- (a) the Whistleblower is or has been:
 - (i) an officer or employee of LeavePlus;
 - (ii) an individual who supplies goods or services to LeavePlus or an employee of a person who supplies goods or services to LeavePlus;
 - (iii) an individual who is an associate of LeavePlus; or
 - (iv) a relative, dependant or dependant of the spouse of any individual referred to at (i) to (iii) above;
- (b) the report is made to:
 - (i) a Protected Disclosure Officer;
 - (ii) an officer or senior manager of LeavePlus;
 - (iii) LeavePlus' external auditor (or a member of that audit team) – *currently both EY and RSM provide third party audit services to LeavePlus*
 - (iv) an actuary of LeavePlus – *currently this is Mercer*;
 - (v) ASIC;
 - (vi) APRA; or
 - (vii) a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the Whistleblower provisions in the Corporations Act even if the advice is to the effect that the disclosure does not relate to a disclosable matter;
- (c) the Whistleblower has reasonable grounds to suspect that the information being disclosed concerns misconduct, or an improper state of affairs or circumstances in relation to LeavePlus. This may include a breach of legislation including the Corporations Act, an offence against the Commonwealth punishable by imprisonment for 12 months or more, or conduct that represents a danger to the public or financial system.

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 LeavePlus 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 LeavePlus.
- (d) The protections given by the Corporations Act when these conditions are met are:
 - (i) the Whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
 - (ii) no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the Whistleblower for making the report;
 - (iii) in some circumstances, the reported information is not admissible against the Whistleblower in criminal proceedings or in proceedings for the imposition of a penalty;



- (iv) anyone who causes or threatens to cause detriment to a Whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and may be liable for damages;
- (v) a Whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary; and
- (vi) the person receiving the report commits an offence if they disclose the substance of the report or the Whistleblower's identity, without the Whistleblower's 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.

Confidentiality

If a report is made, the identity of the discloser must be kept confidential unless one of the following exceptions applies:

- (a) the discloser consents to the disclosure of their identity;
- (b) disclosure of details that might reveal the discloser's identity is reasonably necessary for the effective investigation of the matter;
- (c) the concern is reported to ASIC, APRA, or the AFP; or
- (d) the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

Disclosures may be made anonymously and the discloser may choose to remain anonymous and remain protected under the Corporations Act.

A "public interest disclosure" or an "emergency disclosure" may be made to a journalist or a parliamentarian under certain circumstances and qualify for protection. The discloser should seek independent legal advice before making such a disclosure.



ANNEXURE B – SPECIAL PROTECTIONS UNDER THE TAXATION ADMINISTRATION ACT

The Taxation Administration Act gives special protection to disclosures about a breach of any Australian tax law by LeavePlus or misconduct in relation to LeavePlus' tax affairs if the following conditions are satisfied:

- (a) the Whistleblower is or has been:
 - (i) an officer or employee of LeavePlus;
 - (ii) an individual who supplies goods or services to LeavePlus or an employee of a person who supplies goods or services to LeavePlus;
 - (iii) an individual who is an associate of LeavePlus;
 - (iv) a spouse, child, dependant or dependant of the spouse of any individual referred to at (i) to (iii) above;
- (b) the report is made to:
 - (i) a Protected Disclosure Officer;
 - (ii) a director, secretary or senior manager of LeavePlus;
 - (iii) any LeavePlus external auditor (or a member of that audit team) - *currently both EY and RSM provide third party audit services to LeavePlus*;
 - (iv) a registered tax agent or BAS agent who provides tax or BAS services to LeavePlus;
 - (v) any other employee or officer of LeavePlus who has functions or duties relating to tax affairs of the company (e.g., an internal accountant); (**LeavePlus recipients**)
 - (vi) the Commissioner of Taxation; or
 - (vii) a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the Whistleblower provisions in the Taxation Administration Act; and
- (c) if the report is made to a LeavePlus recipient, the Whistleblower:
 - (i) has reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of LeavePlus or an associate of LeavePlus; and
 - (ii) considers that the information may assist the LeavePlus recipient to perform functions or duties in relation to the tax affairs of a LeavePlus or an associate of the company; and
- (d) if the report is made to the Commissioner of Taxation, the Whistleblower considers that the information may assist the Commissioner of Taxation, to perform functions or duties in relation to the tax affairs of LeavePlus or an associate of the company.

The protections given by the Taxation Administration Act when these conditions are met are:

- (a) the Whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
- (b) no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the Whistleblower for making the report;
- (c) where the disclosure was made to the Commissioner of Taxation, the reported information is not admissible against the Whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, except where the proceedings are concerned with whether the information is false;



- (d) unless the Whistleblower has acted unreasonably, a Whistleblower cannot be ordered to pay costs in any legal proceedings in relation to a report;
- (e) anyone who causes or threatens to cause detriment to a Whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and liable to pay damages;
- (f) a Whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary; and
- (g) the person receiving the report commits an offence if they disclose the substance of the report or the Whistleblower's identity, without the Whistleblower's consent, to anyone except the Commissioner of Taxation, the AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

Confidentiality

If a report is made, the identity of the discloser will be kept confidential unless one of the following exceptions applies:

- (a) the discloser consents to the disclosure of their identity;
- (b) disclosure of details that might reveal their identity is reasonably necessary for the effective investigation of the allegations;
- (c) the concern is reported to the Commissioner of Taxation or the AFP; or
- (d) the concern is raised with a lawyer for the purpose obtaining legal advice or representation.



ANNEXURE C – SPECIAL PROTECTIONS UNDER THE PUBLIC INTEREST DISCLOSURES ACT

The Public Interest Disclosures Act gives special protection to disclosures about improper conduct or corrupt conduct relating to LeavePlus or LeavePlus Directors, officers or employees or any detrimental action taken against a person as a result of making a public interest disclosure.

Public interest disclosures about **improper conduct** or **detrimental action** can be made by an individual or by a group of individuals.

A company or business is not authorised to make a public interest disclosure.

Making a protected disclosure

If a Whistleblower wishes to make a disclosure of improper or corrupt conduct about LeavePlus or its staff, and wants that disclosure to be protected under the Public Interest Disclosures Act, they must make the disclosure to IBAC.

IBAC's contact details are:

Level 1, North Tower
459 Collins Street
Melbourne VIC 3001
GPO Box 24234
Phone: 1300 735 135
www.ibac.vic.gov.au

A protected disclosure must be made in private, and may be made:

- (a) in person
- (b) by phone
- (c) by leaving a voicemail message
- (d) in writing by post, personal delivery or email
- (e) by any other form of electronic communication
- (f) anonymously.

What could a public interest disclosure be about?

A public interest disclosure could be about information that a person believes, on reasonable grounds, that demonstrates or tends to demonstrate that a person, public officer or public body is engaging in, or proposing to engage in, improper or corrupt conduct and/or detrimental action.

The conduct being disclosed must be in the performance of a person or body's function as a public officer or public body. Public bodies include LeavePlus. Public officers include LeavePlus staff. The conduct being disclosed must be improper or corrupt conduct and/or detrimental action.

Reasonable grounds

Reasonable grounds require the belief that improper or corrupt conduct or detrimental action has occurred, is occurring, or will occur. A person making a public interest disclosure must have reasonable grounds for their belief.

A mere suspicion, allegation or conclusion that is unsupported by further information, facts or circumstances will not be protected under the Public Interest Disclosures Act. A person making a public interest disclosure must have information that would lead a reasonable person to believe that the information shows, or tends to show, improper conduct or detrimental action.



ANNEXURE D – CONTACT DETAILS FOR MAKING A REPORT

Protected Disclosure Officers

Chief Legal and Compliance Officer Catryn Tuckwell	Phone: +61 (0) 408 978 966 Email: Catryn.Tuckwell@leaveplus.com.au
Company Secretary John Dalla-Fontana	Phone: +61 (0) 477 119 056 Email: John.DallaFontana@leaveplus.com.au
Chief People Officer Natalie Firth	Phone: +61 03 9117 0831 Email: natalie.firth@leaveplus.com.au
Chief Finance and Investments Officer Lewis Tassone	Phone: +61 (0) 473 087 677 Email: Lewis.Tassone@leaveplus.com.au

Whistleblower hotline

PKF Integrity: **1800 857 376** (international toll-free number).

Additional reporting channels for disclosures under the Corporations Act or Taxation Administration Act

External Auditor Nicole Osborne OAM Partner, PwC	Phone: +61 (0) 403 375 891 Email: nicole.oborne@au.pwc.com Mail: PwC 2 Riverside Quay Southbank VIC 3006
Internal Auditor Beenu Fernando Partner, RSM	Phone: +61 (0) 9286 8057 Email: mailto:Beenu.Fernando@rsm.com.au Mail: RSM Australia Pty Ltd, PO Box 248, Collins Street West VIC 8007
Fund Actuary Andrew Keron Associate, Mercer	Phone: +61 (0) 3 9623 5275 Email: Andrew.Keron@mercer.com Mail: Mercer, 727 Collins Street, Melbourne VIC 3008

Independent Broad-Based Anti-Corruption Commission

IBAC's contact details are:

Level 1, North Tower
459 Collins Street
Melbourne VIC 3001
GPO Box 24234
Phone: 1300 735 135
www.ibac.vic.gov.au

