

Whistleblower Policy

1. Purpose

Felton Grimwade & Bosisto's Pty Ltd (**FGB**) is committed to the highest standards of conduct and ethical behaviour in all our business activities and promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance.

Whistleblowing refers to the act of raising concerns about potential, suspected, or actual misconduct within FGB and is a key element of our governance framework and to achieving transparency and accountability.

2. Policy

This policy applies to suspected or actual unethical, illegal, corrupt, fraudulent or undesirable conduct, or any breach of the FGB Code of Conduct.

FGB will not tolerate anyone being discouraged from speaking up or suffering detrimental treatment because they have reported or wish to report Potential Misconduct in accordance with this policy. FGB will consider disciplinary action, which may include termination of employment or engagement, where any team member detrimentally treated another person because they have made or want to make a disclosure in accordance with this policy.

3. Who does this Policy apply to?

FGB employees, directors and officers who have reasonable grounds to suspect that Potential Misconduct has occurred or is occurring within or against FGB must make a report. Anyone else who has reasonable grounds to suspect that Potential Misconduct has occurred or is occurring within or against FGB is encouraged to make a report. This includes FGB past employees, contractors, suppliers (including employees of suppliers), and associates, as well as dependents (or their spouse's dependents) and relatives of the above.

4. What is Potential Misconduct

"**Potential Misconduct**" is any suspected or actual misconduct or an improper state of affairs or circumstances in relation to FGB. This includes if you believe that a FGB director, executive, manager, team member, contractor, supplier, tenderer or other person who has business dealings with FGB has engaged, or attempted to engage in conduct which:

- is dishonest, fraudulent or corrupt, including bribery ;
- is an illegal activity (such as theft, drug sale or use, violence, harassment or intimidation, criminal damage to property, breach of competition and consumer law, privacy law or any other breaches of state or federal law);
- represents a danger to the public or to the financial system;
- is unethical or in breach of FGB policies (such as breaches of privacy or confidentiality, dishonestly altering company records or data, obtaining an unauthorised or inappropriate personal benefit, adopting questionable accounting practices or wilfully breaching FGB Code of Conduct or other policies or procedures);
- is potentially damaging to FGB, a team member or a third party, such as unsafe work practices, environmental damage, health risks or abuse of FGB property or resources;
- may cause financial loss to FGB or damage its reputation or be otherwise detrimental to FGB interests; or
- concerns any other kind of serious misconduct or an improper state of affairs or circumstances.

Whistleblower Policy

Potential Misconduct generally does not include personal work-related grievances, as described in section 5.

Reports must be based on reasonable grounds that the information disclosed is true. There will not be negative consequences if the information turns out to be incorrect, but you must not make a report that you know is not true or is misleading. Knowingly making a false or misleading report is considered a serious matter and may result in disciplinary action and/or termination of employment.

5. What is a personal work related grievance?

Personal work-related grievances are not within the scope of this Policy and should be raised directly with your Department Head or Manager, FGB's Human Resources Manager or any other FGB leader that you feel comfortable raising the matter with.

Personal work-related grievances are issues in relation to your employment with FGB that have implications for you personally (i.e. matters solely related to your personal employment).

Examples of personal work-related grievances include:

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

Personal work-related grievances do not include any conduct that is considered victimisation of an individual because they have made a report under this Policy or a matter that would have significant implications for FGB.

In some limited instances, a personal work-related grievance may be covered by this Policy, such as where the grievance arises from knowledge of unethical, illegal or fraudulent conduct.

6. Who can I make a report to?

FGB has both internal and external ways in which concerns regarding Potential Misconduct can be raised depending on your circumstances and the level of seriousness of the issue.

Internal Reporting

If you wish to raise a matter involving Potential Misconduct under this policy you are encouraged to raise it internally with FGB's Human Resource Manager. FGB's Human Resources Manager, Michal Rybalov, can be contacted by email mrybalov@fgb.com.au or phone +61 3 9542 0106.

If you prefer, you are encouraged to raise a matter involving Potential Misconduct under this policy with your Department Head or Manager.

External Reporting

If you feel more comfortable reporting a matter involving Potential Misconduct externally, you can contact our Whistleblower provider. The provider is an independent and confidential reporting line that is run by an independent company. Employees, suppliers, contractors, suppliers, employees of contractors and anyone covered by this Policy may use the provider to report Potential Misconduct.

You may make an anonymous report or choose to disclose your identity, it is your choice. If you elect to remain anonymous, the provider will follow the protocols regarding confidentiality set out in section 8. Contact details are:

- Telephone 1800 314 793

Whistleblower Policy

Anonymous Reports

A report may be submitted anonymously if you do not wish to disclose your identity. You also have the option of providing your details to the independent provider, but not to FGB. In these instances, the provider will not disclose your identity to FGB, and your report will remain anonymous. Depending on the circumstances, FGB may be able to respond to your report through the independent provider.

Generally, you are encouraged to provide your name because it will make it easier for us to address your disclosure. For example, the context in which you may have observed the Potential Misconduct is likely to be useful information, and we may seek more information to assist an investigation. If you do not provide your name, the investigation will be conducted as best as possible in the circumstances. However, please be aware that an investigation may not be possible unless enough information is provided, and it may make it difficult to offer you the same level of practical support if we do not know your identity.

7. Investigation of Potential Misconduct

It is a requirement under this Policy that all disclosures in relation to Potential Misconduct **must be promptly reported to the Human Resources Manager**, unless there is exists a conflict of interest, so that the matter can be handled in accordance with the FGB's legal obligations. If for whatever reason it is deemed inappropriate to alert the Human Resources Manager to the disclosure, it must be reported to FGB's external provider who will assess the report independently and escalate within the Company as appropriate.

Matters raised under this Policy will be received and treated seriously and with the utmost sensitivity. All matters will be dealt with fairly and objectively.

While making a report does not guarantee that the matter will be formally investigated, all reports will be assessed and considered by FGB and a decision made as to whether they should be investigated in accordance with this Policy. FGB's response to a report will vary depending on the nature of the report (including the amount of information provided).

Reports alleging Potential Misconduct will be assessed to:

- determine if and how they should be investigated in accordance with this Policy; and
- determine whether the Potential Misconduct is of a serious nature, in particular if it involves conduct involving senior management and or significant financial matters. Where the matter is serious, the HR Manager (or their delegate) must immediately notify the CEO and the Chairman.

In all cases:

- All employees and contractors must cooperate fully with any investigations.
- The Human Resources Manager (or FGB's external provider) may investigate the matter directly or may appoint an Investigation Officer to investigate the matter, other than in matters involving breaches of the Corporations Act where particular processes apply.
- The Human Resources Manager or CEO may be consulted to determine how FGB will respond and/or report the matter.
- If the matter relates to the Human Resources Manager or CEO, approval must be sought from the Chairman to engage external legal advisers to oversee the investigation.
- Unless there are confidentiality or other reasons not to do so, individuals 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.
- Where FGB considers it appropriate to do so, you will be provided with feedback

Whistleblower Policy

regarding the investigation's progress and/or outcome (subject to considerations of the privacy of those against whom allegations are made).

8. Protection of Whistleblowers

FGB is committed to protecting and respecting the rights of persons who make reports under this policy and ensuring anyone who makes a report based on reasonable grounds is treated fairly and does not suffer any detrimental treatment.

Protecting your identity

FGB's priority is to protect the identity of people who speak up and make a report. If you speak up, your identity (and any information we have because of your disclosure that someone could use to work out your identity) will only be disclosed if you give your consent to FGB to disclose that information or the disclosure is allowed or required by law.

All files and records created related to a Whistleblower report or an investigation will be stored and retained securely and confidentially.

Fairness

If you consider you are subjected to detrimental treatment because you have made or wish to make a report under this policy, you should inform FGB's Human Resources Manager or a senior FGB employee immediately. If you consider the matter has not been appropriately addressed, you can refer it directly to the CEO or Chairman.

Detrimental treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats or other unfavourable treatment connected with making or wishing to make a report under this Policy.

The Corporations Act 2001 and the Taxation Administration Act 1953 also give special protection to disclosures of Potential Misconduct and other matters, as long as certain conditions are met. Refer to Appendix 1 for further details.

9. Duties of all employees in relation to Potential Misconduct

FGB employees who become aware of known, suspected, or potential cases of Potential Misconduct must make a report under this policy or under other applicable policies.

10. Outcome of investigation and reporting procedures

At the end of the investigation, the Investigation Officer (if appointed) or FGB's Human Resources Manager must submit a report to the CEO, which will be the property of FGB and will remain confidential.

Where an investigation identifies a breach of FGB's Code of Conduct or other internal policies or procedures, appropriate disciplinary action may be taken. This may include, but is not limited to, warnings, terminating or suspending the employment or engagement of the person(s) involved in the Potential Misconduct. If the report finds that there has been a suspected or an actual breach of the law FGB may refer the matter to the relevant legal authority.

Whistleblower Policy

Reporting procedures and review of Policy

The Human Resources Manager will be responsible for preparing periodic reports on the number and type of Whistleblower incident reports. These reports will also be tabled at FGB Board meetings at regular intervals to ensure the Board has full visibility and transparency about Whistleblower matters including any material incidents. The Chairman will determine whether any matters need to be considered by the Board, including information about any material incidents raised.

The Human Resources Manager will provide the Board with immediate visibility of any disclosure of a serious nature. The Human Resources Manager will also, at least annually, provide the Board with a summary of disclosures made under this Policy, including metrics on disclosures made and additional information about any material incidents raised.

All reporting of matters investigated in accordance with this policy will maintain the confidentiality of any person who has reported a matter in accordance with the Policy. Any information that might lead to the disclosure of the identity of the Whistleblower will also be excluded from these reports.

This Policy is to be reviewed no less frequently than every two years. The review must address the efficacy of the this Policy. Any changes to this Policy must be approved by the Board. In particular, within the constraints of confidentiality and any other legal restrictions, each review must consider the fairness of the investigations undertaken, the actual consequences of making disclosures for people who have made reports and compliance with this Policy generally.

11. Relationship to other policies

This Policy should be read in conjunction with the following FGB Policies:

- Code of Conduct
- Respectful Workplace Behaviour
- Performance Management

12. Availability of this Policy and training

FGB will seek to ensure that employees (including new employees) are informed about and understand this Policy. Each employee will be assigned this Policy to read and understand.

Training will also be provided to individuals who receive whistleblowing disclosures or otherwise have a role under this Policy, including in relation to how to respond to disclosures.

A copy of this Policy will also be available on FGB's website. Any questions about this Policy can be referred to FGB's Human Resources Manager.

Whistleblower Policy

Appendix 1: Protections provided by law

1. Additional legislative protections

The law (ie the Corporations Act 2001 and the Taxation Administration Act 1953) offers protections where you make a disclosure outside the Whistleblower Policy (for example, you can report potential misconduct to people other than prescribed under this Policy). If you make a “protected disclosure” under the law that does not comply with the Whistleblower Policy, you will still be entitled to legal protections.

Please contact FGB’s Human Resources Manager if you would like more information about legal protections.

2. Protected disclosures

Certain information that is disclosed to certain people or organisations is protected by law. Examples of this information and recipients are outlined in the following table.

Information reported or disclosed	Recipient of disclosed information
<p>General disclosable matters</p> <ul style="list-style-type: none"> • Information about actual or suspected misconduct, or an improper state of affairs or circumstances in relation to FGB or a related body corporate • Information that the FGB or any officer or team member of the FGB has engaged in conduct that: <ul style="list-style-type: none"> ○ contravenes or constitutes an offence against certain legislation (e.g. the Corporations Act); ○ represents a danger to the public or the financial system; or ○ constitutes an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more. <p>Note that “personal work-related grievances” are not protected disclosures under the law, except as noted below.</p>	<p>Recipients for any general disclosable matters</p> <ul style="list-style-type: none"> • A person authorised by FGB to receive protected disclosures – i.e. Human Resources Manager under this Policy (see section 6) • An officer or senior manager of FGB • An auditor, or a member of an audit team conducting an audit, of FGB • ASIC or APRA • A lawyer for the purpose of obtaining legal advice or legal representation.

Whistleblower Policy

Information reported or disclosed	Recipient of disclosed information
<p>Tax-related disclosable matters</p> <ul style="list-style-type: none"> Information about misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of FGB or an associate, which the team member considers may assist the recipient to perform functions or duties in relation to the tax affairs of FGB or an associate 	<p>Recipients for any tax-related disclosable matters</p> <ul style="list-style-type: none"> A person authorised by FGB to receive reports of tax-related disclosable matters An auditor, or a member of an audit team conducting an audit, of FGB A registered tax agent or BAS agent who provides tax services or BAS services to FGB A director, secretary or senior manager of FGB A team member or officer of FGB who has functions or duties that relate to the tax affairs of FGB A lawyer for the purpose of obtaining legal advice or legal representation
<p>Further tax-related information</p> <p>Information that may assist the Commissioner of Taxation to perform his or her functions or duties under a taxation law in relation to FGB</p>	<p>Recipients for any further tax-related information</p> <ul style="list-style-type: none"> Commissioner of Taxation A lawyer for the purpose of obtaining legal advice or legal representation

General disclosable matters

- Information about actual or suspected misconduct, or an improper state of affairs or circumstances in relation to FGB or a related body corporate
- Information that the FGB or any officer or team member of the FGB has engaged in conduct that:
 - contravenes or constitutes an offence against certain legislation (e.g. the Corporations Act);
 - represents a danger to the public or the financial system; or
 - constitutes an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more.

Note that “personal work-related grievances” are not protected disclosures under the law, except as noted below.

Recipients for any general disclosable matters

- A person authorised by FGB to receive protected disclosures – i.e. Human Resources Manager under this Policy (see section 6)
- An officer or senior manager of FGB
- An auditor, or a member of an audit team conducting an audit, of FGB

Whistleblower Policy

- ASIC or APRA
- A lawyer for the purpose of obtaining legal advice or legal representation.

Tax-related disclosable matters

- Information about misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of FGB or an associate of FGB (within the meaning given in section 318 of the Income Tax Assessment Act 1936), which the team member considers may assist the recipient to perform functions or duties in relation to the tax affairs of FGB or such an associate of FGB.

Recipients for any tax-related disclosable matters

- A person authorised by FGB to receive reports of tax- related disclosable matters
- An auditor, or a member of an audit team conducting an audit, of FGB
- A registered tax agent or BAS agent who provides tax services or BAS services to FGB
- A director, secretary or senior manager of FGB
- A team member or officer of FGB who has functions or duties that relate to the tax affairs of FGB
- A lawyer for the purpose of obtaining legal advice or legal representation

Further tax-related information

Information that may assist the Commissioner of Taxation to perform his or her functions or duties under a taxation law in relation to FGB or such an associate of FGB.

Recipients for any further tax-related information

- Commissioner of Taxation
- A lawyer for the purpose of obtaining legal advice or legal representation

The law also protects disclosures made in “an emergency” and “public interest” situations, in which case disclosures can be made to a journalist or a parliamentarian, where certain procedures are followed by the discloser before the disclosure is made. Please contact FGB’s Human Resources Manager if you would like more information about emergency and public interest disclosures.

Personal work-related grievances

Legal protection for disclosures about solely personal employment related matters is only available under the law in limited circumstances. A disclosure of a personal work-related grievance will remain protected if, in summary:

- it concerns detriment to you because you have or may be considering making a report; or
- it is made to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the law about whistleblowers.

Under the law, a grievance is **not** a ‘personal work-related grievance’ if it:

- has significant implications for an entity regulated under the law that do not relate to the discloser;
- concerns conduct, or alleged conduct, in contravention of specified corporate and financial services laws, or that constitutes an offence punishable by 12 months or more imprisonment under any other Commonwealth laws;
- concerns conduct that represents a danger to the public or financial system; or
- concerns conduct prescribed by the regulations.

Whistleblower Policy

3. Specific protections and remedies

Additional legislative protections may also be available, including but not limited to:

- compensation for loss, damage or injury suffered as a result of detrimental conduct;
- an injunction to prevent, stop or remedy the effects of the detrimental conduct;
- an order requiring an apology for engaging in the detrimental conduct;
- if the detrimental conduct wholly or partly resulted in the termination of a employees employment, reinstatement of their position; and
- any other order the court thinks appropriate.

The law also states that if you make a protected disclosure:

- in some circumstances (e.g. if the disclosure has been made to a regulator) the information you provide is not admissible in evidence against you in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information;
- you are not subject to any civil, criminal or administrative liability for making the disclosure; and
- no contractual or other remedy may be enforced or exercised against on you the basis of the disclosure.

Whistleblower Policy

Appendix A:

Date of report _____

Person reporting (if applicable) _____

Do you consent to having your identify disclosed during the investigation?

Yes No

Background to the Concern:

Name and/or positions individuals involved:

Details – Dates/Times and Places where the suspected conduct occurred:

Date	Time	Place/Location	Comments

The ground(s)/reason(s) for suspicion i.e. why the disclosure is being made

To your knowledge, has the conduct been reported before either by the individual or any other person
