



# Whistleblower Protection Policy

October 2024

## Contents

1. Overview .....	3
Commitment.....	3
Reportable conduct .....	3
2. Reporting .....	4
Who can I make a report to? .....	4
Protected disclosure officers .....	4
3. Investigation .....	5
Investigation of Reportable Conduct .....	5
Protection of Whistleblowers .....	5
Protection against detrimental conduct.....	5
Consequences for detrimental action.....	5
Protection of your identity and confidentiality .....	6
Protection of files and records .....	6
Duties of Employees in Relation to Reportable Conduct .....	6
Amendment of this policy .....	6
Annexure A .....	7
Special protections under the Corporations Act.....	7
Confidentiality .....	8
Annexure B .....	9
Special Protections under the Taxation Administration Act.....	9
Confidentiality .....	10

# 1. Overview

## Commitment

Peninsula is committed to the highest standards of conduct and ethical behaviour in all our business activities and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance. Peninsula encourages the reporting of any instances of suspected unethical, illegal, fraudulent or undesirable conduct involving Peninsula's businesses and provides protections and measures so that those persons who make a report may do so confidentially and without fear of intimidation, disadvantage or reprisal. This policy will be made available to officers and employees of the company via the employee handbook and on Workplace and the Peninsula website.

## Reportable conduct

You may make a report under this policy if you have reasonable grounds to suspect that a Peninsula director, officer, employee, contractor, supplier, tenderer or other person who has business dealings with Peninsula has engaged in conduct or transaction ("Reportable Conduct") which:

- Involves business transactions with related parties on non-commercial terms or that have not been declared;
- is dishonest, fraudulent or corrupt, including bribery or kickbacks or other activity in breach of the Peninsula code of conduct;
- is illegal activity (such as theft, violence, harassment or intimidation, criminal damage to property or other breaches of state or federal law);
- is unethical or in breach of Peninsula's policies (such as dishonestly altering company records or data, adopting questionable accounting practices or wilfully breaching Peninsula's Privacy Policy or other policies or procedures);
- is potentially damaging to Peninsula, a Peninsula employee or a third party, such as unsafe work practices, environmental damage, health risks or abuse of Peninsula's property or resources; amounts to an abuse of authority;
- may cause financial loss to Peninsula or damage its reputation or be otherwise detrimental to Peninsula's interests;
- involves harassment, discrimination, victimisation or bullying, other than personal work-related grievances as defined in the Corporations Act 2001 (Cth) ("Corporations Act"); or
- involves any other kind of misconduct or an improper state of affairs or circumstances.

**Annexure A** describes special protections for whistleblowers who disclose information concerning misconduct or an improper state of affairs or circumstances in relation to Peninsula or a related body corporate under the Corporations Act.

**Annexure B** describes special protections for tax whistleblowers.

## 2. Reporting

### Who can I make a report to?

Peninsula employees or contractors working within a Peninsula team should make a report via the Stopline Service, a free external hotline and reporting service independently monitored by Stopline.

Stopline can be reached:

- **By phone:** 1300 30 45 50 (Australia) or 0800 42 50 08 (New Zealand)
- **By email:** [Peninsula@stopline.com.au](mailto:Peninsula@stopline.com.au)
- **Web-based access:** <https://peninsula.stoplinereport.com>
- **By post:** Peninsula Australia, c/o Stopline, PO Box 403, Diamond Creek, VIC 3089, Australia

The Stopline operator will provide the details of your disclosure to a Protected Disclosure Officer. Reports can be made anonymously but if you provide your contact details to Stopline, those contact details will only be provided to the Protected Disclosure Officer if you consent.

### Protected disclosure officers

Peninsula staff members listed below are designated protected disclosure officers and a report can be made to them using their email or phone number.

Name	Title	Email	Phone Number
<b>Sue Barnes</b>	Director of Legal Services	<a href="mailto:Sue.Barnes@peninsula-au.com">Sue.Barnes@peninsula-au.com</a>	0458 738 039
<b>Reanne Common</b>	Head of HR	<a href="mailto:Reanne.Common@peninsula-au.com">Reanne.Common@peninsula-au.com</a>	0467 153 503
<b>Ryan D'Souza</b>	Head of Compliance and Risk	<a href="mailto:Ryan.DSouza@peninsula-au.com">Ryan.DSouza@peninsula-au.com</a>	0475 454 187

Alternatively reports may also be made to a director, officer or senior manager of the business, posted to Level 6, 180 Thomas Street, Haymarket, Sydney 2000. (marked to the attention of one of the Protected Disclosure Officers) or to the Australian Securities and Investment Commission (ASIC).

## 3. Investigation

### Investigation of Reportable Conduct

Peninsula will investigate all matters reported under this policy as soon as practicable after the matter has been reported. A Protected Disclosure Officer may, with your consent, appoint a person to assist in the investigation of a report. Where appropriate, Peninsula will provide feedback to you regarding the investigation's progress and/or outcome (subject to considerations of the privacy of those against whom allegations are made).

The 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.

A Protected Disclosure Officer who receives a report of wrongdoing must refer the report to the Head of Compliance and Risk. The Head of Compliance and Risk is responsible for managing all investigations.

While the particular investigation process and enquiries adopted 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 you 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, Peninsula will conduct the investigation, and its enquiries based on the information provided to it.

### Protection of Whistleblowers

Peninsula 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.

Employees will not be subject to disciplinary action for making a disclosure of Reportable Conduct under this policy on reasonable grounds. They may, however, still be subject to disciplinary action for misconduct that is revealed as a result of the disclosure, however Peninsula may take the disclosure into account when determining the nature of any disciplinary action.

### 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 you are subjected to detrimental treatment as a result of making a report under this policy, you should:

- Inform a Protected Disclosure Officer, or senior manager within your relevant department immediately; or
- raise it in accordance with section 2 of this policy.

### Consequences for detrimental action

An employee who is found to have subjected a whistleblower to detrimental action will be subject to disciplinary action (which may include termination of employment) and may be guilty of an offence that is subject to prosecution under legislation.

## Protection of your identity and confidentiality

Subject to compliance with legal requirements, upon receiving a report under this policy, Peninsula will only share your identity as a whistleblower or information likely to reveal your identity if:

- you consent;
- the concern is reported to the Australian Securities and Investments Commission ("**ASIC**"), the Australian Prudential Regulation Authority ("**APRA**"), the Tax Commissioner, the Australian Federal Police ("**AFP**"); another regulatory body or third party; or
- the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

If Peninsula needs to investigate a report, it may disclose information that could lead to your identification, but it will take reasonable steps to reduce this risk. Any disclosures of your identity or information likely to reveal your identity will be made on a strictly confidential basis.

## 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 your consent as a whistleblower will be 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 Peninsula's disciplinary procedures. The Corporations Act gives special protection to disclosures about breaches of that Act, provided certain conditions are met – refer to **Annexure A** for further details.

The *Taxation Administration Act 1953 (Cth)* ("**Taxation Administration Act**") also gives special protection to disclosures about breaches of any Australian tax law, provided certain conditions are met – refer to **Annexure B** for further details.

## Duties of Employees in Relation to Reportable Conduct

It is expected that employees of Peninsula who become aware of actual or suspect on reasonable grounds, potential cases of Reportable Conduct will make a report under this policy or under other applicable policies.

## Amendment of this policy

This policy cannot be amended without approval of the Board. It will be reviewed from time to time to ensure that it remains effective and meets best practice standards and the needs of Peninsula.

# Annexure A

## Special protections under the Corporations Act

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

1. the whistleblower is or has been:
  - a) an officer or employee of Peninsula;
  - b) an individual who supplies goods or services to Peninsula or an employee of a person who supplies goods or services to Peninsula;
  - c) an individual who is an associate of Peninsula; or
  - d) a relative, dependent or dependent of the spouse of any individual referred to at (a) to (c) above;
  
2. the report is made to:
  - e) a Protected Disclosure Officer;
  - f) an officer or senior manager of Peninsula;
  - g) Peninsula's external auditor (or a member of that audit team);
  - h) ASIC;
  - i) APRA; or
  - j) 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;
  
3. 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 Peninsula. 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 the company 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 the company.

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

1. the whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
2. no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistleblower for making the report;
3. in some circumstances, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty;
4. 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;
5. a whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary; and

6. 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.





## 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 Peninsula or misconduct in relation to Peninsula's tax affairs if the following conditions are satisfied:

1. the whistleblower is or has been:
  - a) an officer or employee of Peninsula;
  - b) an individual who supplies goods or services to Peninsula or an employee of a person who supplies goods or services to Peninsula;
  - c) an individual who is an associate of a Peninsula;
  - d) a spouse, child, dependent or dependent of the spouse of any individual referred to at (a) to (c) above;
2. the report is made to:
  - e) a Protected Disclosure Officer;
  - f) a director, officer or senior manager of Peninsula;
  - g) any Peninsula external auditor (or a member of that audit team);
  - h) a registered tax agent or BAS agent who provides tax or BAS services to Peninsula
  - i) any other employee or officer of Peninsula who has functions or duties relating to tax affairs of the company (e.g. an internal accountant);
  - j) the Commissioner of Taxation; or
  - k) a lawyer for the purpose of obtaining legal advice or representation in relation to a report; and
3. if the report is made to a Peninsula recipient, the whistleblower:
  - l) has reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs in relation to Peninsula or an associate of Peninsula; and
  - m) considers that the information may assist the Peninsula recipient to perform functions or duties in relation to the tax affairs of Peninsula or an associate of the company; and
4. if the report is made to the Commissioner of Taxation, the whistleblower considers that the information may assist the Peninsula recipient to perform functions or duties in relation to the tax affairs of Peninsula or an associate of the company.

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

1. the whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
2. no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistleblower for making the report;
3. 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;
4. unless the whistleblower has acted unreasonably, a whistleblower cannot be ordered to pay costs in any legal proceedings in relation to a report;
5. 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;

6. a whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary;
7. 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



# Whistleblower Protection Policy

**Peninsula Australia Pty Limited**

Level 6, 180 Thomas Street, Sydney NSW 2000, Australia

[www.peninsulagrouplimited.com.au](http://www.peninsulagrouplimited.com.au)