



# WHISTLEBLOWER POLICY

## 1. INTRODUCTION

Wingate Group Holdings Pty Ltd (**Wingate**) is committed to:

- maintaining a workplace free of wrongdoing;
- operating in accordance with our Employee Code of Conduct;
- operating legally, in accordance with applicable legislation and regulation;
- acting properly, in accordance with our policies and procedures;
- acting ethically, in accordance with recognised ethical principles; and
- investigating and addressing all instances of reported wrongdoing.

Employees are expected to cooperate with Wingate in maintaining legal, proper, and ethical operations, including reporting non-compliant actions by other people, if necessary.

Wingate is expected to investigate and address all instances of reported wrongdoing, treat all staff involved fairly and to keep all staff involved informed of developments in relation to the reported wrongdoing.

## 2. THE PURPOSE OF WINGATE'S WHISTLEBLOWER POLICY

The purpose of Wingate's Whistleblower Policy (**this Policy**) is to:

- encourage disclosures of wrongdoing;
- help deter wrongdoing, in line with Wingate's risk management and governance framework;
- ensure that individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported;
- ensure that disclosures are dealt with appropriately and on a timely basis;
- provide transparency around Wingate's framework for receiving, handling and investigating disclosures;
- support Wingate's values, code of conduct and ethics policy;
- support Wingate's long-term sustainability and reputation; and
- meet Wingate's legal and regulatory obligations.

This Policy is an important tool for helping Wingate to identify wrongdoing that may not be uncovered unless there is a safe and secure means for disclosing wrongdoing.

We want to encourage our employees and other people who are associated with Wingate who are aware of possible wrongdoing to have the confidence to speak up.

Wingate's Risk & Compliance Committee has oversight of this Policy and Wingate's Group Risk & Compliance Manager has overall responsibility for this Policy and should be consulted if you have any questions.

This Policy specifically addresses the protections to whistleblowers offered by the Corporations Act. The Tax Act also offers protection in relation to taxation matters and more details of these can be found on the webpage of the Australian Taxation Office on <https://www.ato.gov.au/general/gen/whistleblowers/>.

# WINGATE



### 3. EXPECTATIONS OF WINGATE'S STAFF

You are a key player in this Policy, with an important role to play to:

- keep on the alert for any wrongdoing;
- report known or suspected wrongdoing;
- be an active bystander and not let bad behaviour go unreported;
- support whistleblowers;
- avoid doing anything which could be regarded as intimidation or victimisation; and
- keep confidential the identity of anyone you know or suspect of having made a disclosure.

### 4. WHO DOES THIS POLICY APPLY TO?

This Policy offers protection to anyone being a director, manager, employee, contractor or other associate of Wingate, who, whether anonymously or not, makes, attempts to make or wishes to make a report in connection with any misconduct or any illegal, corrupt or unethical behaviour and harmful actions by other people that may affect Wingate and its employees, to Wingate in accordance with this Policy, and who seeks to gain protection against retaliation for having made the report.

This Policy defines such a person as a “**whistleblower**”.

Under this Policy, any of the following will be protected if they make a report that is covered by this Policy:

- an officer or employee of Wingate e.g. current and former employees who are permanent, part-time, fixed-term or temporary, interns, secondees, managers, and directors;
- a supplier of services or goods to Wingate (whether paid or unpaid), including their employees e.g. current and former contractors, consultants, service providers and business partners;
- an associate of Wingate; and
- relatives, dependants or spouses of current and former employees, contractors, consultants, service providers, suppliers and business partners.

### 5. THE MATTERS THAT THIS POLICY APPLIES TO

#### DISCLOSABLE MATTERS

This Policy applies to disclosures about certain types of matters (**disclosable matters**) that qualify for protection, so that if a whistleblower makes a disclosure, they will be protected under this Policy.

Disclosable matters involve information that the whistleblower has reasonable grounds to suspect concerns misconduct involving fraud, negligence, default, breach of trust or breach of duty, or an improper state of affairs or circumstances, in relation to Wingate and include:

- illegal activity such as theft, drug sale or use, violence, harassment or intimidation, criminal damage to property or other breaches of State or Federal law;
- fraud, money laundering, misappropriation of funds or financial irregularities including in relation to the tax affairs of Wingate;
- dishonest, fraudulent or corrupt activity, including bribery or other activity in breach of the Wingate Employee Code of Conduct Policy;
- failure to comply with, or breach of, legal or regulatory requirements;
- engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure;
- unethical behaviour or behaviour in breach of Wingate's policies (such as dishonestly altering company records or data, adopting questionable accounting practices or deliberately breaching Wingate's Employee Code of Conduct or other policies or procedures);
- activity resulting in financial loss to Wingate or which damages its reputation or is otherwise detrimental to Wingate's interests;
- activity involving harassment, discrimination, victimisation or bullying;
- conduct representing a significant risk to public safety or the stability of, or confidence in, the financial system;
- any activity potentially damaging to Wingate, a Wingate employee or a third party, such as unsafe work practices, environmental damage, health risks or abuse of Wingate property or resources; and
- any activity that amounts to an abuse of authority or any other kind of serious offensiveness.

Disclosable matters include conduct that may not necessarily involve a contravention of a particular law, but nevertheless be conduct that is inappropriate.



A whistleblower can still qualify for protection even if their disclosure turns out to be incorrect.

Wingate regards any wrongdoing that is capable of harming or threatening the interests of Wingate or our employees is “disclosable misconduct” and therefore a disclosable matter.

However, not all inappropriate or unacceptable behaviour is “disclosable”. Some matters will be relatively minor and insignificant and do not warrant disclosing under this Policy. Others will be personal, work-related grievances, which are not disclosable and are not captured by the Policy – they are matters to be taken up with Wingate’s Human Resources Department.

Disclosures that are not disclosable matters do not qualify for protection under this Policy.

If you have a complaint regarding occupational health and safety issues, these should where possible be made to Wingate’s Human Resources Department.

### **PERSONAL WORK-RELATED GRIEVANCES**

Disclosures that relate solely to personal work-related grievances, and that do not relate to detriment or threat of detriment to the whistleblower are not disclosable matters and do not qualify for protection under this Policy.

Personal work-related grievances are those that relate to the whistleblower’s current or former employment and have, or tend to have, implications for the whistleblower personally, but do not:

- a. have any other significant implications for Wingate; or
- b. relate to any conduct, or alleged conduct, about a disclosable matter.

Examples of personal work-related grievances include:

- a. an interpersonal conflict between the whistleblower and another employee;
- b. a decision that does not involve a breach of workplace laws;
- c. a decision about the engagement, transfer or promotion of the whistleblower;
- d. a decision about the terms and conditions of engagement of the whistleblower; or
- e. a decision to suspend or terminate the engagement of the whistleblower, or otherwise to discipline the whistleblower.

A personal work-related grievance may still qualify for protection if:

- a. it includes information about wrongdoing, or information about wrongdoing includes or is accompanied by a personal work-related grievance (a “mixed report”);
- b. Wingate has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests wrongdoing beyond the whistleblower’s personal circumstances;
- c. the whistleblower suffers from or is threatened with detriment for making a disclosure;
- d. the whistleblower seeks legal advice or legal representation about the operation of the whistleblower protections.

If you have a personal work-related grievance or other type of issues or concerns that are not covered by this Policy, then you should raise the matter with Wingate’s Human Resources Department or seek independent legal advice about your rights and protections under employment or contract law to resolve your personal work-related grievances.

### **DISCOURAGING FALSE REPORTING**

We discourage deliberate false reporting i.e. a report that the whistleblower knows to be untrue.

However, we encourage anyone to make a report where a whistleblower has some information leading to a suspicion, but not all the details.



## 6. WHO CAN RECEIVE A DISCLOSURE?

There are a number of people and organisations who can receive disclosures that qualify for protection under this Policy. They are called “**eligible recipients**”. You need to make a disclosure directly to one of these recipients to qualify for protection under this Policy.

You can make a disclosure to an eligible recipient external to Wingate described below, without making a prior disclosure to Wingate. However, we would encourage you to disclose the matter to us first.

Wingate would like to identify and address wrongdoing as early as possible, and our approach is intended to build confidence and trust in this Policy and its processes and procedures.

Where you believe in good faith on reasonable grounds that any other employee, director, volunteer, service provider, contractor or other associate of Wingate has engaged in a disclosable matter, you can report your concern to:

- your Business Unit Leader, or, if you feel either uncomfortable reporting the matter to your Business Unit Leader or that your leader may be involved in the disclosable matter; to
- Wingate’s Human Resources Department, or, if you feel necessary to do this; to
- one of Wingate’s Whistleblower Protection Officers (**WPO**); or to
- Wingate’s appointed external whistleblower agency (see below).

Wingate encourages you to report any matters of concern first to your Business Unit leader and alternatively to Wingate’s Human Resources Director.

### WINGATE’S WHISTLEBLOWER PROTECTION OFFICERS

However, Wingate recognises that sometimes you may feel more comfortable reporting a matter of concern to someone other than your Business Unit leader or the Human Resources Director, and so Wingate has appointed four WPOs – three in the Melbourne office and one in the Sydney office. A report may be made to any of these.

A report to a WPO should only be made if you feel uncomfortable to report the matter to anyone else.

### WINGATE’S WPO ARE:

Name: Adam Carew  
Contact number: +61 3 9913 0765  
Mobile: +61 413 315 366  
Email: [acarew@wingate.com.au](mailto:acarew@wingate.com.au)

Name: Kate Parr  
Contact number: +61 3 9913 0713  
Mobile: +61 408 729 765  
Email: [kparr@wingate.com.au](mailto:kparr@wingate.com.au)

Name: Kevin Wunsh  
Contact number: +61 2 8039 0903  
Mobile: +61 416 098 526  
Email: [kwunsh@wingate.com.au](mailto:kwunsh@wingate.com.au)

Name: Michael Nathan  
Contact number: +61 3 9913 0749  
Mobile: +61 413 336 923  
Email: [mnathan@wingate.com.au](mailto:mnathan@wingate.com.au)

Wingate also has a separate email address - **[whistleblowing@wingate.com.au](mailto:whistleblowing@wingate.com.au)** – which can be used to report a matter of concern. These emails will be received by Wingate’s Group Risk & Compliance Manager.

The role of the WPO includes:

- receiving disclosures that qualify for protection;
- fostering a supportive work environment;
- making an immediate assessment of the welfare and protection needs of a whistleblower;
- making the whistleblower aware of the support and protection available;
- keeping the identity of the whistleblower confidential if they have asked to remain anonymous;
- remaining alert to any intimidation or victimisation of a whistleblower, and taking appropriate action; and
- informing the whistleblower how Wingate will ensure that intimidation or victimisation is dealt with.

Wingate’s WPOs will be trained accordingly to assist you with this Policy.



### WINGATE'S APPOINTED AN "EXTERNAL RECIPIENT"

Wingate has also appointed Your Call, an independent external third party who are experts in listening and receiving whistleblower disclosures. They are open 24 hours a day, 7 days a week and may be accessed via telephone, online, email and by post.

Your Call will act as an intermediary between the whistleblower and Wingate.

Your Call is situated at Level 2, 400 High Street Kew and its main email is [info@yourcall.com.au](mailto:info@yourcall.com.au)

Direct contact details will be provided to all staff.

If you need more information about how this Policy works, then please contact Wingate's Risk & Compliance Manager.

### LEGAL PRACTITIONERS

Disclosures to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act are protected (even in the event that the legal practitioner concludes that a disclosure does not relate to a disclosable matter).

### GOVERNMENT REGULATORY BODIES

A whistleblower can make a disclosure directly to a Government regulatory body like the Australian Securities & Investments Commission (**ASIC**) the Australian Prudential Regulation Authority (**APRA**), the Australian Taxation Office (**ATO**) or other external regulatory bodies about a disclosable matter and qualify for protection under this Policy without making a prior disclosure to Wingate.

For further information on how to report a disclosable matter to ASIC, see **ASIC's Information Sheet 239 How ASIC handles whistleblower reports**.

### JOURNALISTS AND PARLIAMENTARIANS

Disclosures can be made to a journalist or a parliamentarian under certain circumstances and qualify for protection.

The two types of disclosure are:

- a. The public interest disclosure; and
- b. The emergency disclosure.

### THE PUBLIC INTEREST DISCLOSURE

A 'public interest disclosure' is the disclosure of information to a journalist or a parliamentarian, where:

- a. at least 90 days have passed since the whistleblower made the disclosure to ASIC, APRA, ATO or another external regulatory body;
- b. the whistleblower does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure;
- c. the whistleblower has reasonable grounds to believe that making a further disclosure of the information is in the public interest; and
- d. before making the public interest disclosure, the whistleblower has given written notice to the body to which the previous disclosure was made that:
  - i. includes sufficient information to identify the previous disclosure; and
  - ii. states that the whistleblower intends to make a public interest disclosure.

### THE EMERGENCY DISCLOSURE

An 'emergency disclosure' is the disclosure of information to a journalist or a parliamentarian, where:

- a. the whistleblower has previously made a disclosure of the information to ASIC, APRA, ATO or another external regulatory body;
- b. the 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;
- c. before making the emergency disclosure, the whistleblower has given written notice to the body to which the previous disclosure was made that:
  - i. includes sufficient information to identify the previous disclosure; and
  - ii. states that the whistleblower intends to make an emergency disclosure; and
- d. the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.

It is important for the whistleblower to understand the criteria for making a public interest or emergency disclosure.

You should contact an independent legal adviser before making a public interest disclosure or an emergency disclosure.





## 7. HOW TO MAKE A DISCLOSURE

A whistleblower can make a disclosure to one of the eligible recipients, including Wingate's WPO using the contacts details set out above.

Disclosures can be made anonymously, confidentially, securely and outside business hours.

### ANONYMOUS DISCLOSURES

An anonymous disclosure is still protected under this Policy.

A whistleblower can choose to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalised.

A whistleblower can refuse to answer questions that they feel could reveal their identity at any time, including during follow-up conversations.

A whistleblower who wishes to remain anonymous should maintain ongoing two-way communication with Wingate, so that Wingate can ask follow-up questions or provide feedback.

A whistleblower may adopt a pseudonym for the purpose of their disclosure— this may be appropriate in circumstances where the whistleblower's identity is known to their supervisor, the WPO or equivalent, but the whistleblower prefers not to disclose their identity to others.

### LEGAL PROTECTIONS FOR WHISTLEBLOWERS

A whistleblower qualifies for protection as a whistleblower under this Policy if they are an eligible whistleblower in relation to Wingate and:

- a. they have made a disclosure of information relating to a disclosable matter directly to an eligible Wingate recipient or to ASIC, APRA, ATO or another external regulatory body;
- b. they have made a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Corporations Act; or
- c. they have made an 'emergency disclosure' or 'public interest disclosure'.

There are four fundamental protections for whistleblowers:

- a. identity protection (confidentiality);
- b. protection from detrimental acts or omissions;
- c. compensation and other remedies; and
- d. civil, criminal and administrative liability protection.

Wingate will provide support and protection to whistleblowers, and the person reporting a matter will not suffer any consequences from Wingate on account of their actions in this regard provided that their actions:

- are in good faith;
- are based on reasonable grounds; and
- conform to the procedures set out in this Policy.

You should note that:

- as far as lies in Wingate's power, you will be protected and not be disadvantaged for the act of making a disclosure; but
- reporting such a disclosable matter does not necessarily absolve you from the consequences of any involvement on your own part in the wrongdoing complained of.

If you wish to make your complaint anonymously, your wish will be honoured except insofar as it may be overridden by due process of law.

However, the maintenance of such anonymity may make it less likely that the alleged disclosable matter can be substantiated in any subsequent investigation.

Where anonymity has been requested, the whistleblower is required to maintain confidentiality regarding the issue on their own account and to refrain from discussing the matter with any unauthorised persons.

Where the investigation has found that the person making the allegation made it in good faith on reasonable grounds, Wingate's Human Resources Department will be responsible for ensuring that the person will be protected and suffers no employment-related disadvantage on account of their actions and to provide additional support for the person where necessary.

A whistleblower can still qualify for protection even if their disclosure turns out to be incorrect.

### IDENTITY PROTECTION (CONFIDENTIALITY)

Wingate has a legal obligation to protect the confidentiality of the whistleblower's identity.

A person cannot disclose the identity of a whistleblower or information that is likely to lead to the identification of the whistleblower (which they have obtained directly or indirectly because the whistleblower made a disclosure that qualifies for protection).



There is an exception if a person discloses the identity of the whistleblower:

- a. to ASIC, APRA, the ATO or a member of the Australian Federal Police;
- b. to a legal practitioner (for the purposes of obtaining legal advice or legal representation about the whistleblower provisions); or
- c. with the consent of the whistleblower.

A person can disclose the information contained in a disclosure with or without the whistleblower's consent if:

- a. the information does not include the whistleblower's identity;
- b. Wingate has taken all reasonable steps to reduce the risk that the whistleblower will be identified from the information; and
- c. it is reasonably necessary for investigating the issues raised in the disclosure.

It is illegal for a person to identify a whistleblower or disclose information that is likely to lead to the identification of the whistleblower, outside the exceptions noted above.

A whistleblower can lodge a complaint with Wingate about a breach of confidentiality to a WPO, or may lodge a complaint with a regulator, such as ASIC, APRA or the ATO, for investigation.

#### **PROTECTION FROM DETRIMENTAL ACTS OR OMISSIONS**

This Policy provides a whistleblower (or any other employee or person) with legal protection from detrimental acts or omissions in relation to a disclosure.

Detrimental acts and omissions that are prohibited under the law include:

- 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.

Examples of actions that are not detrimental acts or omissions include:

- administrative action that is reasonable for the purpose of protecting a whistleblower from detriment e.g. moving a whistleblower who has made a disclosure about their immediate work area to another office to prevent them from detriment; and
- managing a whistleblower's unsatisfactory work performance, if the action is in line with Wingate's performance management framework.

#### **COMPENSATION AND OTHER REMEDIES**

A whistleblower (or any other employee or person) can seek compensation and other remedies through the courts if:

- a. they suffer loss, damage or injury because of a disclosure; and
- b. Wingate fails to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

Whistleblowers should seek independent legal advice.

#### **CIVIL, CRIMINAL AND ADMINISTRATIVE LIABILITY PROTECTION**

A whistleblower is protected from any of the following in relation to their disclosure:

- a. civil liability e.g. any legal action against the whistleblower for breach of an employment contract, duty of confidentiality or another contractual obligation;
- b. criminal liability e.g. attempted prosecution of the whistleblower for unlawfully releasing information, or other use of the disclosure against the whistleblower in a prosecution (other than for making a false disclosure); and
- c. administrative liability e.g. disciplinary action for making the disclosure.

The protections do not grant immunity for any wrongdoing a whistleblower has engaged in that is revealed in their disclosure.



## 8. SUPPORT AND PRACTICAL PROTECTION FOR WHISTLEBLOWERS

### IDENTITY PROTECTION (CONFIDENTIALITY)

Wingate will apply the following measures and mechanisms for protecting the confidentiality of a whistleblower's identity (where applicable).

#### Reducing the risk that the whistleblower will be identified from the information contained in a disclosure

- all personal information or reference to the whistleblower witnessing an event will be redacted;
- the whistleblower will be referred to in a gender-neutral context;
- where possible, the whistleblower will be contacted to help identify certain aspects of their disclosure that could inadvertently identify them; and
- disclosures will be handled and investigated by qualified staff.

#### Secure record-keeping and information-sharing processes

- all paper and electronic documents and other materials relating to disclosures will be stored securely;
- access to all information relating to a disclosure will be limited to those directly involved in managing and investigating the disclosure;
- only a restricted number of people who are directly involved in handling and investigating a disclosure will be made aware of a whistleblower's identity (subject to the whistleblower's consent) or information that is likely to lead to the identification of the whistleblower;
- communications and documents relating to the investigation of a disclosure will not be sent to an email address or to a printer that can be accessed by other staff; and
- each person who is involved in handling and investigating a disclosure will be reminded about the confidentiality requirements, including that an unauthorised disclosure of a whistleblower's identity may be a criminal offence.

Wingate's WPOs are responsible for discussing with the whistleblower Wingate's measures for ensuring confidentiality of a whistleblower's identity.

In practice, people may be able to guess the whistleblower's identity if:

- the whistleblower has previously mentioned to other people that they are considering making a disclosure;
- the whistleblower is one of a very small number of people with access to the information; or
- the disclosure relates to information that a whistleblower has previously been told privately and in confidence.

### PROTECTION FROM DETRIMENTAL ACTS OR OMISSIONS

Wingate will, in practice, protect whistleblowers from detriment. We will, together with the whistleblower:

- assess the risk of detriment against a whistleblower and other persons (e.g. other staff who might be suspected to have made a disclosure), which will commence as soon as possible after receiving a disclosure;
- provide support services (including counselling or other professional or legal services) that are available to whistleblowers;
- develop strategies to help a whistleblower minimise and manage stress, time or performance impacts, or other challenges resulting from the disclosure or its investigation;
- take action for protecting a whistleblower from risk of detriment — for example, allowing the whistleblower to perform their duties from another location, reassign the whistleblower to another role at the same level, make other modifications to the whistleblower's workplace or the way they perform their work duties, or reassign or relocate other staff involved in the disclosable matter;
- develop processes for ensuring that management are aware of their responsibilities to maintain the confidentiality of a disclosure, address the risks of isolation or harassment, manage conflicts, and ensure fairness when managing the performance of, or taking other management action relating to, a whistleblower;
- develop procedures on how a whistleblower can lodge a complaint if they have suffered detriment, and the actions Wingate may take in response to such complaints e.g. the complaint will be investigated as a separate matter by an officer who is not involved in dealing with disclosures and the investigation findings will be provided to the Risk & Compliance Committee, and if necessary to the Wingate Group Holdings Board; and
- develop interventions for protecting a whistleblower if detriment has already occurred — for example, investigating and addressing the detrimental conduct, such as by taking disciplinary action, or Wingate could allow the whistleblower to take extended leave, develop a career development plan for the whistleblower that includes new training and career opportunities, or offer compensation or other remedies

A whistleblower may seek independent legal advice or contact regulatory bodies, such as ASIC, APRA or the ATO, if they believe they have suffered detriment.





## ASSESSING AND CONTROLLING THE RISK OF DETRIMENT

Wingate will undertake the following steps to assess and control the risk of detriment, working closely with the whistleblower:

### Risk identification:

Assessing whether anyone may have a motive to cause detriment. Information will be gathered from a whistleblower about:

- the risk of their identity becoming known;
- who they fear might cause detriment to them;
- whether there are any existing conflicts or problems in the workplace; and
- whether there have already been threats to cause detriment.

### Risk analysis and evaluation:

Analysing and evaluating the likelihood of each risk and evaluating the severity of the consequences.

### Risk control:

Developing and implementing strategies to prevent or contain the risks. For anonymous disclosures, it may be worthwhile assessing whether the whistleblower's identity can be readily identified or may become apparent during an investigation.

### Risk monitoring:

Monitoring and reassessing the risk of detriment where required — the risk of detriment may increase or change as an investigation progresses, and even after an investigation is finalised.

## 9. HANDLING AND INVESTIGATING A DISCLOSURE

Wingate will ensure that an initial assessment of the disclosure is made within 5 business days of the initial disclosure and will agree with the whistleblower the next steps and an appropriate timetable. The process will vary depending on the nature of the disclosure.

Wingate will need to assess each disclosure to determine whether:

- a. it qualifies for protection; and
- b. a formal, in-depth investigation is required.

Wingate's WPO will explain that if Wingate determines that it will need to investigate a disclosure, Wingate will need to determine:

- the nature and scope of the investigation;
- the person(s) within and/or outside Wingate that should lead the investigation;
- the nature of any technical, financial or legal advice that may be required to support the investigation; and
- the timeframe for the investigation.

Wingate's WPO will determine together with the whistleblower the most appropriate location and time:

- for the whistleblower to make their disclosure comfortably; and
- for ensuring that the whistleblower is protected.

Wingate will focus on the substance of a disclosure, rather than what it believes to be the whistleblower's motive for reporting. Wingate will not assume that disclosures about conduct or behaviour that appear to have had a personal impact on a whistleblower are somehow less serious. The whistleblower's experience may indicate a larger or systemic issue.

All investigations conducted by Wingate under this Policy will:

- be conducted in a fair and unbiased way, objectively and independently while preserving confidentiality;
- take all necessary steps to make a thorough investigation;
- be completed as quickly as is reasonably possible, with all parties being kept informed of developments;
- ensure that all relevant information, material and documentation are collected;
- observe the rules of natural justice and evidence;
- be conducted in private with confidentiality maintained; and
- allow legal or other representation to anyone in serious matters.



Investigations will only be made by authorised persons such as WPOs and HR representatives. These authorised persons to whom such a disclosure is made will investigate the matter in good faith and make all necessary enquiries into the matter.

Without the whistleblower's consent, Wingate cannot disclose information that is likely to lead to the identification of the whistleblower as part of its investigation process unless:

- a. the information does not include the whistleblower's identity;
- b. Wingate removes information relating to the whistleblower's identity or other information that is likely to lead to the identification of the whistleblower e.g. the whistleblower's name, position title and other identifying details; and
- c. it is reasonably necessary for investigating the issues raised in the disclosure.

Wingate may not be able to undertake an investigation if it is not able to contact the whistleblower e.g. if a disclosure is made anonymously and the whistleblower has refused to provide, or has not provided, a means of contacting them.

If the eligible recipient believes the behaviour complained of to be:

- minor or unbelievable, they should discuss this with the whistleblower, decide to dismiss the allegation and then notify the whistleblower of their decision; or
- **neither** minor or unbelievable, ensure that the allegation is investigated, a finding is made, and the whistleblower is informed of the finding.

Strict confidentiality will be maintained during the investigative process. All information obtained will be properly secured to prevent unauthorised access. All relevant witnesses will be interviewed, and documents examined.

Comprehensive notes of all discussions, phone calls and interviews will be made.

The person or persons conducting the investigation will be as far as possible unbiased.

#### **KEEPING A WHISTLEBLOWER INFORMED**

Wingate will acknowledge a whistleblower after receiving their disclosure and will provide regular updates to them if the whistleblower can be contacted (including through anonymous channels) during the key stages, such as:

- when the investigation process has begun;
- while the investigation is in progress; and
- after the investigation has been finalised.

The frequency and timeframe may vary depending on the nature of the disclosure.

## **10. REPORTING**

Not all investigations will require a written report. A discussion with the parties involved may be all that is necessary.

However, a file note is required for all investigations so that there is a record of claim and outcome.

If following an investigation, the person to whom the matter has been reported considers that a written report is necessary, that report should contain, as appropriate, details of:

- the nature of the disclosable matter;
- the person or persons responsible for the disclosable matter;
- the facts on which the whistleblower's belief that a disclosable matter has occurred, and has been committed by the person named, are founded;
- the nature and whereabouts of any further evidence that would substantiate the whistleblower's allegations, if known;
- the conclusions reached (including the damage caused, if any, and the impact on Wingate and other affected parties) and their basis;
- a determination as to whether the wrongdoing is proven; and
- any recommendations based on those conclusions to address any wrongdoing identified, and the most appropriate action to take in response.

The method of documenting and reporting the findings will depend on the nature of the disclosure.

While the report should generally be provided to the whistleblower (with, if necessary, any applicable confidentiality stipulations), there may be circumstances where it may not be appropriate to provide details of the outcome to the whistleblower.

The report will also be made available to the Risk & Compliance Committee and if necessary, to the Wingate Group Holdings Board.

#### **REVIEW OF FINDINGS**

If the whistleblower is not satisfied with the outcome of the investigation, they may request a review of whether the policy, processes and procedures have been adhered to. Wingate is not obliged to reopen an investigation and that it can conclude a review if it finds that the investigation was conducted properly, or new information is either not available or would not change the findings of the investigation.

The review, if appropriate, will be conducted by Wingate's Risk & Audit Committee.

In addition, a whistleblower may lodge a complaint with a regulator, such as ASIC, APRA or the ATO, if they are not satisfied with the outcome of Wingate's investigation.



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## 11. ENSURING FAIR TREATMENT OF INDIVIDUALS MENTIONED IN A DISCLOSURE

Wingate will apply the following measures and mechanisms for ensuring fair treatment of individuals mentioned in a disclosure (where applicable):

- disclosures will be handled confidentially, when it is practical and appropriate in the circumstances;
- each disclosure will be assessed and may be the subject of an investigation;
- the objective of an investigation is to determine whether there is enough evidence to substantiate or refute the matters reported;
- when an investigation needs to be undertaken, the process will be objective, fair and independent;
- an employee who is the subject of a disclosure will be advised about the subject matter of the disclosure as and when required by principles of natural justice and procedural fairness and prior to any actions being taken — for example, if the disclosure will be the subject of an investigation; and
- an employee who is the subject of a disclosure may contact Wingate's Human Resources department for support services e.g. counselling.

## 12. ENSURING THE POLICY IS EASILY ACCESSIBLE

This Policy will be available to all Wingate officers and employees (where applicable) and will be regularly promoted by:

- incorporating this Policy in employee induction information packs and training for new starters;
- setting out this Policy in the employee handbook;
- holding annual staff briefing sessions; and
- posting this Policy on the staff intranet.

### RELATED DOCUMENTS

This Whistleblower Policy forms part of Wingate's other policies that guide Wingate and its directors, managers, employees, contractors and other associates in handling a variety of issues. Particularly relevant are:

- Conflicts of Interest Policy
- Privacy Policy
- Employee Code of Conduct

All of these policies need to be read together to ensure that Wingate manages its business activities in a proper, legal and ethical way.