

WHISTLEBLOWER POLICY

1. Introduction

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

- a. maintaining a workplace free of wrongdoing and unacceptable behaviour and misconduct;
- b. operating in accordance with our Code of Conduct;
- c. operating legally, in accordance with applicable legislation and regulation;
- d. acting properly, in accordance with our policies and procedures;
- e. acting ethically, in accordance with recognised ethical principles; and
- f. investigating and addressing all instances of reported wrongdoing or misconduct and rectifying proven wrongdoing.

2. Purpose and scope of this Policy

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

- a. encourage disclosures of wrongdoing;
- b. help deter wrongdoing, in line with Wingate's governance, risk and compliance framework;
- c. ensure that individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported;
- d. ensure that disclosures are dealt with appropriately and on a timely basis;

- e. provide transparency around Wingate's framework for receiving, handling and investigating disclosures;
- f. support Wingate's values, code of conduct and ethics policy;
- g. support Wingate's long-term sustainability and reputation; and
- h. 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.

This Policy primarily addresses the protections to whistleblowers offered by the *Corporations Act 2001* (Cth) ("**the Corporations Act**") (i.e. general corporate whistleblowing).

There is a separate tax whistleblower regime under part IVD of the *Taxation Administration Act 1953* (Cth) ("**the Tax Act**"). This Policy includes some references to the Tax Act where relevant. The Tax Act offers protection in relation to taxation matters and more details of these can be found on the website of the Australian Taxation Office ("**ATO**") on <https://www.ato.gov.au/general/gen/whistleblowers/>.

In addition, new whistleblowing laws for corporations in Australia came into effect on 1 July 2019 under the *Treasury Laws Amendment (Enhancing Whistleblower Protections) Bill 2019* (Cth). This Bill significantly increases the protections for whistleblowers and penalties that individuals



and organisations can face for not upholding whistleblower laws through the Corporations Act.

3. Who this Policy applies to

Under this Policy, an eligible whistleblower is an individual who is, or has been, any of the following in relation to Wingate:

- a. an officer or employee of Wingate (e.g. current and former employees who are permanent, part-time, fixed-term or temporary, interns, secondees, managers, directors and company secretaries);
- b. 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);
- c. an associate of Wingate; and
- d. a relative, dependant or spouse of an individual referred to above in items 3(a) –(c) in this section of the Policy (i.e. relatives, dependants or spouses of current and former employees, contractors, consultants, service providers, suppliers and business partners).

A discloser qualifies for protection as a whistleblower under the Corporations Act if they are an eligible whistleblower in relation to Wingate and:

- e. they have made a disclosure of information relating to a 'disclosable matter' directly to an 'eligible recipient' or to ASIC, APRA or another Commonwealth body prescribed by regulation as well as the ATO;
- f. 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
- g. they have made an 'emergency disclosure' or 'public interest disclosure'.

4. The matters that this Policy applies to

4.1 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 or an officer or an employee of Wingate and include:

- a. 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;
- b. fraud, money laundering, misappropriation of funds or financial irregularities including in relation to the tax affairs of Wingate;
- c. dishonest, fraudulent or corrupt activity, including bribery or other activity in breach of the Wingate Code of Conduct Policy;
- d. failure to comply with, or breach of, legal or regulatory requirements;
- e. 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;
- f. 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);
- g. activity resulting in financial loss to Wingate or which damages its reputation or is otherwise detrimental to Wingate's interests;
- h. activity involving harassment, discrimination, victimisation or bullying;



- i. conduct representing a significant risk to public safety or the stability of, or confidence in, the financial system;
- j. 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
- k. 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 as “disclosable misconduct” and therefore a disclosable matter.

4.2 Non-Disclosable matters

Not all inappropriate or unacceptable behaviour is “disclosable”. Some matters may be relatively minor and insignificant and do not fall under the scope of this Policy. Others may be personal, work-related grievances, which are not disclosable and are not captured by the Policy. Such matters should be raised with Wingate’s Human Resources Business Unit.

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 Business Unit and/or your direct manager.

Disclosures that are not about disclosable matters do not qualify for protection under the Corporations Act (or the Tax Act where relevant). Such disclosures may be protected under other legislation (e.g. the *Fair Work Act 2009* (Cth)).

4.3 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:

- c. an interpersonal conflict between the whistleblower and another employee;
- d. a decision that does not involve a breach of workplace laws;
- e. a decision about the engagement, transfer or promotion of the whistleblower;
- f. a decision about the terms and conditions of engagement of the whistleblower; or
- g. 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:

- h. it includes information about wrongdoing, or information about wrongdoing includes or is accompanied by a personal work-related grievance (a “mixed report”);
- i. 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;



- j. the whistleblower suffers from or is threatened with detriment for making a disclosure;
- k. the whistleblower seeks legal advice or legal representation about the operation of the whistleblower protections; or
- l. the grievances represent a pattern or systemic problem that form a protected disclosure.

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 your direct manager (and where this is not possible), to Wingate's Human Resources Business Unit or you can seek independent legal advice about your rights and protections under employment or contract law to resolve your personal work-related grievances.

4.4 Discouraging false reporting

Wingate will not tolerate false reporting (i.e. a report that the whistleblower knows to be untrue, and such reporting will be constituted as a form of misconduct).

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

4.5 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 who is either:

- m. within Wingate; or
- n. external to Wingate 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.

4.6 Eligible recipients at Wingate (internal)

An eligible recipient includes:

- a. an officer or senior manager of Wingate or any of its related bodies corporate, noting a senior manager is someone who:
 - i. makes or participates in making decisions that affect the whole, or a substantial part, of the business of Wingate; or
 - ii. has the capacity to significantly affect Wingate's financial standing;
- b. any internal or external auditor (including a member of an audit team conducting an audit) or actuary of Wingate or any related body corporate; and
- c. one of Wingate's Whistleblower Protection Officers ("WPOs") who is authorised by Wingate to receive disclosures that may qualify for protection.

4.7 Wingate's Whistleblower Protection Officers

Wingate has appointed the following WPOs. A report may be made to any of these WPOs.

The WPOs may be contacted via telephone, online, email, by post or in person in the Wingate offices using the following details.

Name:	Adam Carew
Mobile:	+61 413 315 366
Email:	acarew@wingate.com.au
Location:	Melbourne Wingate office

Name:	Michael Nathan
Mobile:	+61 413 336 923
Email:	mnathan@wingate.com.au
Location:	Melbourne Wingate office

Name:	Tina Davey
Mobile:	+61 414 702 456
Email:	tdavey@wingate.com.au
Location:	Melbourne Wingate office

Name:	Selwyn Schroeder
Mobile:	+61 416 498 390



Email: sschroeder@wingate.com.au
Location: Sydney Wingate office

4.8 Eligible recipients outside Wingate (external)

Your Call

Wingate has 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 can be contacted on 1300 788 712 or visiting www.yourcall.com.au/report.

Auditors and actuaries

You can make a disclosure to any:

- a. auditor, or a member of an audit team conducting an audit, of Wingate or a related body corporate; or
- b. actuary of Wingate or a related body corporate.

4.9 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).

4.10 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 ATO or another prescribed Commonwealth body 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*”.

4.11 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. public interest disclosures; and
- b. emergency disclosures.

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

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

The tax whistleblower protections do not allow for emergency or public interest disclosures.

4.12 Public Interest Disclosures

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 previous disclosure was made to ASIC, APRA or another prescribed Commonwealth body;
- b. the whistleblower does not have reasonable grounds to believe that action is being, or has been taken, in relation to their previous 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; and
- e. the extent of the information disclosed in the public interest disclosure is no greater than is necessary to inform the journalist or parliamentarian of the misconduct or the improper state of affairs or circumstances of Wingate or of its officers or employees as referred to in section 41 of this Policy.

4.13 Emergency disclosures

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 or any other prescribed 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.

5. How to make a disclosure

Disclosures can be made:

- a. by telephone, online, email, by post or in person in the Wingate offices to a WPO using the details set out above in section 4.7 of this Policy; or

- b. via telephone, online, email and by post to Your Call using the details set out above in section 4.8 of this Policy; and
- c. anonymously, confidentially, securely, and outside business hours.

5.1 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.

5.2 Useful details

The following details may be useful to include or requested when making a disclosure:

- a. date, time and location;
- b. names of person(s) involved, roles and their Business Unit;
- c. your relationship with the person involved;
- d. the general nature of your concern;
- e. how you became aware of the issue; and
- f. any other information that you have to support your disclosure.

6. Legal protections for disclosers

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:

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

You should note that:

- g. as far as lies in Wingate's power, you will be protected and not be disadvantaged for the act of making a disclosure; but
- h. 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 on reasonable grounds, Wingate's Human Resources Business Unit 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.

6.1 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 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:

- d. the information does not include the whistleblower's identity;
- e. Wingate has taken all reasonable steps to reduce the risk that the whistleblower will be identified from the information; and
- f. 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.

Penalties (both criminal and civil) may apply to violations of confidentiality.

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.



6.2 Protection from detrimental acts or omissions

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

A person cannot engage in conduct that causes detriment to a discloser (or another person), in relation to a disclosure, if:

- a. the person believes or suspects that the discloser (or another person) made, may have made, proposes to make or could make a disclosure that qualifies for protection; and
- b. the belief or suspicion is the reason, or part of the reason, for the conduct.

In addition, a person cannot make a threat to cause detriment to a discloser (or another person) in relation to a disclosure. A threat may be express or implied, or conditional or unconditional. A discloser (or another person) who has been threatened in relation to a disclosure does not have to actually fear that the threat will be carried out.

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

- c. dismissal of an employee;
- d. injury of an employee in his or her employment;
- e. alteration of an employee's position or duties to his or her disadvantage;
- f. discrimination between an employee and other employees of the same employer;
- g. harassment or intimidation of a person;
- h. harm or injury to a person, including psychological harm;
- i. damage to a person's property;
- j. damage to a person's reputation;
- k. damage to a person's business or financial position; or
- l. any other damage to a person.

Individual and corporate penalties (both criminal and civil) may apply to acts of detriment.

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

- m. 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
- n. managing a whistleblower's unsatisfactory work performance, if the action is in line with Wingate's performance management framework.

6.3 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.

6.4 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.



7. Support and practical protection for whistleblowers

7.1 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

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

Secure record-keeping and information-sharing processes

- a. all paper and electronic documents and other materials relating to disclosures will be stored securely;
- b. access to all information relating to a disclosure will be limited to those directly involved in managing and investigating the disclosure;
- c. 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;
- d. 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

- e. 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:

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

7.2 Protection from detrimental acts or omissions

Wingate will, in practice, protect whistleblowers from detriment. Wingate may:

- a. 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;
- b. provide support services (which may include Wingate's Employee Assistance Program) that are available to whistleblowers;
- c. develop strategies to help a whistleblower minimise and manage stress, time or performance impacts, or other challenges resulting from the disclosure or its investigation;
- d. take action for protecting a whistleblower from risk of detriment (e.g. 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);
- e. 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;
 - f. 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 and Compliance Committee, and if necessary to the Wingate Board); and
 - g. develop interventions for protecting a whistleblower if detriment has already occurred (e.g. 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.

7.4 Assessing and controlling the risk of detriment

Wingate will undertake the following steps to assess and control the risk of detriment:

Risk identification

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

- a. the risk of their identity becoming known;
- b. who they fear might cause detriment to them;

- c. whether there are any existing conflicts or problems in the workplace; and
- d. 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.

8. Handling and investigating a disclosure

Wingate will seek to ensure that an initial assessment of the disclosure is undertaken within 5 business days of the initial disclosure being made. It will determine 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 may explain that, if Wingate considers that it will need to investigate a disclosure, Wingate will determine:

- c. the nature and scope of the investigation;
- d. the person(s) within and/or outside Wingate that should lead the investigation;



- e. the nature of any technical, financial or legal advice that may be required to support the investigation; and
- f. the timeframe for the investigation.

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.

Wingate will seek to ensure that all investigations under this Policy:

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

Investigations will be made by authorised persons who will endeavour to 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:

- n. the information does not include the whistleblower's identity;

- o. 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
- p. 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:

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

Subject to the above, 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 evidence examined.

Comprehensive notes of all discussions, phone calls and interviews will be made. Appropriate records and documentation for each step in the process will be maintained.

The person or persons conducting the investigation will be as far as possible unbiased and experienced for the task.

8.1 Keeping a whistleblower informed

Wingate will acknowledge receipt of a disclosure and will provide the whistleblower with regular updates if the whistleblower can be contacted (including through anonymous channels) during the key stages, such as:



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

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

9. Reporting

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

However, a file note (at a minimum) is required for all investigations so that there is a record of the 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:

- a. the nature of the disclosable matter;
- b. the person or persons responsible for the disclosable matter;
- c. the facts on which the whistleblower's belief that a disclosable matter has occurred, and has been committed by the person named, are founded;
- d. the nature and whereabouts of any further evidence that would substantiate the whistleblower's allegations, if known;
- e. the conclusions reached (including the damage caused, if any, and the impact on Wingate and other affected parties) and their basis;
- f. a determination as to whether the wrongdoing is proven;
- g. any detriment by the whistleblower during the case, and how this was dealt with; and
- h. 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.

Where privacy protections and consent allow, the report may also be made available to the Risk and Compliance Committee and if necessary, to the Wingate Board (at their next meetings or sooner if appropriate). The manner in which the results are reported through these bodies will be determined on a case-by-case basis.

9.1 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 re-open an investigation and 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, may be conducted by Wingate's Risk and Compliance 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.

10. Ensuring fair treatment of individuals mentioned in a disclosure

Wingate will ensure the fair treatment of its employees who are mentioned in a disclosure that qualifies for protection, including those who are the subject of a disclosure.

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



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- a. disclosures will be handled confidentially, when it is practical and appropriate in the circumstances;
 - b. each disclosure will be assessed and may be the subject of an investigation;
 - c. the objective of an investigation is to determine whether there is enough evidence to substantiate or refute the matters reported;
 - d. when an investigation needs to be undertaken, the process will be robust, objective, fair and independent;
 - e. 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 (e.g. if the disclosure will be the subject of an investigation); and
 - f. an employee who is the subject of a disclosure may contact the entity's support services (e.g. counselling).

11. Review of this Policy

This Policy will be reviewed (and updated if necessary) as and when required by the Legal, Risk & Compliance Business Unit.

The Policy was last updated 4 September 2024.