



## Whistleblower Policy.

### Purpose

#### Reeds Consulting Pty Ltd's Commitment to the Whistleblower Policy (Policy)

The primary purpose of this Policy is to ensure Reeds Consulting Pty Ltd ('the Company') acts consistently with, and promotes, the whistleblower provisions of the Corporations Act 2001 (**Law**).

Misconduct, an improper state of affairs or other circumstances concerning unlawful or unethical matters (**Improper Conduct**) can have extremely damaging effects, whether financial, psychological or reputational on a business, its employees, suppliers, customers and consumers, and others in the community.

The Policy seeks to identify Improper Conduct at the earliest opportunity. The aim is to stop any current Improper Conduct and prevent any future Improper Conduct from occurring.

The Company recognises that:

- an employee or supplier may possess knowledge or information about Improper Conduct that is otherwise difficult to establish; and
- an employee or supplier may be reluctant to make, or fear making, for many reasons a Disclosure of any Improper Conduct, and/or not know how to make a Disclosure.

Accordingly, the Company:

- is committed to the highest standards of conduct and ethical behaviour throughout all of its business dealings;
- acknowledges that Improper Conduct is difficult to identify or detect and can remain hidden. This difficulty allows Improper Conduct to persist and grow unchecked. Improper Conduct, undetected, may lead to long term and irreparable damage;
- encourages the disclosure (**Disclosure**) of matters concerning Improper Conduct as defined by the Law; and
- will protect persons who may make Disclosures.

This Policy explains how the Company supports an eligible person (Eligible Person):

- to make a Disclosure of any Improper Conduct, whether actual or suspected;
- to know how to make a Disclosure;
- to know what happens when an Eligible Person makes a Disclosure; and
- to understand how an Eligible Person will be protected upon making a Disclosure.

This Policy will be made available on the Company's website and provided to all employees.

## Scope

An Eligible Person may make a Disclosure to an Eligible Recipient.

An Eligible Person is any of the following:

- Officer or employee, whether current or former, whether full time, part time, fixed term or casual;
- Supplier, whether current or former, (whether an individual, company, independent contractor or consultant or their employee) of any goods or services to the Company;
- an individual who is an associate of the Company under tax law; or
- Relative, dependent or dependent of the spouse of any individual referred to above.

Improper Conduct includes knowledge or information about any of the following types of activity, conduct, matters or circumstances, including but not limited to:

- dishonest or fraudulent behaviour;
- conflict of interest or corruption, including bribery or offering or receiving secret commissions;
- unlawful or illegal conduct (for example, theft, violence, intimidation, tax offences, health and safety laws, consumer protection laws, data theft, or otherwise contrary to any other Australian law);
- unethical (for example, altering records, modern slavery practices, questionable accounting practices, abuse of a position of authority);
- contrary to any of the Company's policies: or
- danger, actual or potential, to any person or to property, whether or not associated with the Company (for example, environmental practices, labour practices).

An Eligible Person must have reasonable grounds to suspect Improper Conduct.

The Company encourages the Eligible Person to make the Disclosure as soon as possible, and as detailed as possible, providing dates, locations, full names, and any relevant documents.

### Excluded Disclosures

A personal work-related grievance is excluded from the meaning of a Disclosure. Such matters are to be dealt with in accordance with the Company Human Resources policies.

If the substance of any Improper Conduct means a Disclosure is not protected by the Law, the Company reserves its right to investigate in any event, depending on the specific circumstances.

## How to Make a Disclosure

All Disclosures must be made in writing and cannot be made verbally.

The Eligible Person must provide their name and contact telephone number.

An Eligible Person may provide a Disclosure to:

- the Company's dedicated email address: [whistleblower@reedsconsulting.com.au](mailto:whistleblower@reedsconsulting.com.au). This email is sent to the inbox of:
  - 1. The Financial Controller and Business Operations Officer; and
  - 2. The Human Resources Manager.

Alternatively, an Eligible Person may send a Disclosure to the Company by ordinary mail to:

The Financial Controller and Business Operations Officer  
Reeds Consulting Pty Ltd  
GPO Box 2240  
Melbourne Vic 3001

- Internally, to an 'officer' or 'senior manager' as defined by the Corporations Act;
- Auditor or actuary of the Company; and/or
- Externally, to ASIC, or in a Disclosure concerning tax matters to the Commissioner of Taxation.

## **Managing a Disclosure**

The Company, upon receiving a Disclosure, will assess a range of factors at the earliest opportunity to include:

- The seriousness, complexity and urgency of the Improper Conduct;
- The need for discretion or confidentiality;
- Whether the police or another external regulator needs to be advised of the Improper Conduct; and/or
- Whether the Company will engage a private investigator to conduct further inquiries regarding the Improper Conduct.

If Improper Conduct is found to be established, the Company will decide whether any disciplinary action, where appropriate, needs to be taken against any current employee.

The Company may be unable to inform the Eligible Person as to what further steps or outcomes may arise following the making of a Disclosure to preserve the confidentiality and identity of others.

## **Protection of an Eligible Person**

This Policy does not prevent an Eligible Person from seeking his/her own independent legal advice at any time whether prior to, upon or after making a Disclosure. The Law permits an Eligible Person to make the Disclosure to a legal practitioner.

### Protections under the Corporations Act

The Law accords an Eligible Person certain protections:

- immunity from any civil, criminal or administrative legal action (including disciplinary action) for making a Disclosure;
- a Disclosure may be inadmissible in certain legal proceedings;
- protection from anyone who causes or threatens to cause detriment in the belief or suspicion that a Disclosure has been made, or may have been made, or proposes to or could be made; and
- protection from the disclosure of an Eligible Person's identity or information that may identify an Eligible Person other than in limited circumstances permitted by the Law.

This is not an exhaustive statement of the Law. The Law may change from time to time without prior notice.

### Protection offered to Current Employees by the Company

An Eligible Person, who is a current employee, may access our Employee Assistance Program.

The Company will:

- use its best endeavours not to disclose a current employee's identity to any other person or organisation other than as permitted by the Law;
- protect a current employee from any form of victimisation, harassment or retaliation in the workplace arising from the Disclosure; and
- collect, use, store, transfer and a current employee's personal information in accordance with applicable privacy legislation.

### Additional Protection to Other Eligible Persons

The company will:

- endeavour to give an Eligible Person whatever support it reasonably can offer;
- use its best endeavours not to disclose an Eligible Person's identity to any other person or organisation other than as permitted by the Law; and
- collect, use, store, transfer and a current employee's personal information in accordance with applicable privacy legislation.

**Other Matters**

The Company welcomes any feedback or suggestions on the operation of this Policy.

The Company may amend and vary this policy from time to time.

**BOARD OF DIRECTORS  
REEDS CONSULTING PTY LTD**

Authorised by: M Cheriyan, Financial Controller and Business Operations Officer

Signature:  ..... Date: 16/10/2019