

Whistleblower Policy & Procedure

Owner	GM – Risk & Compliance
Application	SCA Property Group
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1. Purpose

1.1 Overview

Shopping Centres Australasia Property Group (**SCA** or the **Group**) is committed to conducting the Group's business with honesty, fairness and integrity. The Whistleblower Policy & Procedure (**Policy**) is an important element in deterring illegal, unethical and improper conduct.

The *Corporations Act 2001* (Cth) and the *Tax Administration Act 1953* (Cth) provide for protections for Eligible Whistleblowers who make a disclosure (**Whistleblower Protection Scheme**). The purpose of this policy is to set out:

- information about the types of disclosures that qualify for protection under the Whistleblower Protection Scheme;
- information about the protections available to Eligible Whistleblowers, including protections under the Whistleblower Protection Scheme;
- information about to whom disclosures that qualify for protection under the Whistleblower Protection Scheme may be made, and how they may be made;
- information about how SCA will support Eligible Whistleblowers and protect them from detriment;
- information about how SCA will investigate disclosures that qualify for protection;
- information about how SCA will ensure fair treatment of employees of who are mentioned in disclosures that qualify for protection, or to whom such disclosures relate; and
- information about how this policy is to be made available to officers and employees of SCA.

2. Scope & Application

This Policy extends to SCA, its subsidiaries and applies to all employees. It also extends to other Eligible Whistleblowers (as defined in Section 4 below).

Compliance with this Policy is mandatory for employees.

This Policy is available to employees and officers of SCA on www.scaproperty.com.au.

3. What disclosures are protected?

Under the Whistleblower Protection Scheme a disclosure qualifies for protection if it is made by an Eligible Whistleblower, who has reasonable grounds to suspect Improper Conduct, and the disclosure is made through one of the channels in Part 7 of this Policy.

4. Who is an Eligible Whistleblower?

Under the Whistleblower Protection Scheme, the following entities or individuals are capable of making a disclosure about Improper Conduct and are referred to as Eligible Whistleblowers in this Policy:

- current or former employees (including casual, fixed term and temporary employees) and officers;
- current and former service providers and suppliers;
- current and former individuals who are an associate of SCA; and

- employees of current and former service providers and suppliers.

In addition, an Eligible Whistleblower would include a relative or dependent of one of the individuals listed above and also a dependent of a spouse of one of those individuals.

5. What is Improper Conduct?

Under the Whistleblower Protection Scheme, an Eligible Whistleblower can make a disclosure if they have reasonable grounds to suspect that the disclosed information:

- concerns misconduct or an improper state of affairs in relation to SCA or one of its related bodies corporate (including in relation to tax affairs); or
- indicates that SCA, a related body corporate or one of its or their officers or employees has engaged in conduct that:
 - constitutes an offence against the Corporations Act or other specified financial services legislation;
 - constitutes an offence against other Commonwealth legislation that is punishable by imprisonment for 12 months or more; or
 - represents a danger to the public or the financial system,

(Improper Conduct).

Examples of Improper Conduct include:

- fraudulent, dishonest, illegal or criminal conduct;
- a failure to comply with any obligation under the Corporations Act 2001 (Cth) or as an entity listed on the ASX Limited;
- corrupt conduct; and
- unethical conduct.

Under the Whistleblower Protection Scheme Improper Conduct does not include personal-work related grievances.¹ Such grievances should be escalated in accordance with the HR Policies & Procedures Handbook (as applicable). If they are disclosed under this Policy, SCA would usually deal with them in accordance with the HR Policies & Procedures Handbook (as applicable).

6. What information should be provided in a disclosure?

For a disclosure to be properly investigated, it must contain enough information to form a reasonable basis for investigation. It's important to provide as much information as possible, this includes any known details about the relevant events which may include:

- date
 - time
 - location
 - names of person(s) involved
 - possible witnesses
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¹ As defined in the Corporations Act.

- evidence to support the disclosure

The disclosure may also include any steps already taken to disclose the Improper Conduct elsewhere.

7. Who can I make a disclosure to?

Although there are a number of recipients that can receive a disclosure by an Eligible Whistleblower under the Whistleblower Protection Scheme, SCA encourages Eligible Whistleblowers to make a disclosure through the “Your Call” 24 hour Hotline or directly to the Protected Disclosure Committee (**PDC**).

7.1 Authorised 24-Hour Hotline

Under the Whistleblower Protection Scheme, an Eligible Whistleblower can make a disclosure that qualifies for protection via the 24-Hour “Your Call” Hotline, an external and independent whistleblowing service provider, by:

- Telephone: **1300 790 228**

This is a free call telephone service within Australia and is available between 9am and 12 midnight, recognised business days, AEST; or

- Website <https://www.yourcall.com.au/report>

This option is available 24/7.

Online reports can be made via the website address listed above. Eligible Whistleblowers will be required to enter SCA’s unique identifier code **SCA5**.

The “Your Call” options allow a Discloser to:

1. remain completely anonymous; or
2. identify yourself to “Your Call” only; or
3. identify yourself to both “Your Call” and SCA.

Following submission of a disclosure to the “Your Call” Hotline, whether by telephone or online:

- “Your Call”, remains the intermediary at all times, receiving and forwarding communication between SCA and an Eligible Whistleblower.
- An Eligible Whistleblower will be able to securely upload any relevant documentation and or material to their disclosure.
- At the time of making a disclosure, an Eligible Whistleblower will be provided with a unique Disclosure Identification Number (**DIN**) and access to a secure online Message Board. The Message Board can be used to receive updates, share further information/evidence and request support or report retaliation or detriment. If you cannot access the Message Board you can contact “Your Call” via phone for verbal updates.
- If you do not wish to communicate with “Your Call” or SCA you may not receive updates and it may be difficult to conduct a full investigation.
- “Your Call” will provide information about the disclosure to SCA’s Protection Disclosure Committee, subject to the applicable confidentiality regime. For example, if the Eligible Whistleblower does not consent to their identity being disclosed, Your Call can still provide information to the PDC provided it is reasonably necessary for the purposes of an investigation.

7.2 Protected Disclosure Committee

An Eligible Whistleblower can also make a disclosure directly to the Protected Disclosure Committee using the following email address: protected.disclosures@scaproperty.com.au.

7.3 Directly to any officer, auditor, member of audit team, actuary or senior manager

An Eligible Whistleblower under the Whistleblower Protection Scheme may also make a disclosure that qualifies for protection to any officer, auditor, member of the audit team, actuary or senior manager of SCA or its related bodies corporate (**SCA Recipient**) in accordance with this Policy.

For these purposes, a senior manager has the same meaning as in the Corporations Act and is the Chief Executive Officer, Chief Financial Officer, General Counsel / Company Secretary, Chief Operating Officer and Chief Investment Officer.

On receipt of a disclosure, the SCA Recipient will provide information about the disclosure (with the possible exception of the identity of the Eligible Whistleblower or information that may lead to their identification) to SCA's PDC for review and if necessary, investigation.

7.4 External disclosures

Nothing in this Policy affects the ability of an Eligible Whistleblower to make a disclosure about Improper Conduct to ASIC, APRA, the Commissioner of Taxation (for matters relating to taxation), a prescribed Commonwealth authority or a legal practitioner. These disclosures also qualify for protection under the Whistleblower Protection Scheme.

7.5 Other disclosures

There are additional categories of disclosure that also qualify for protection under the Whistleblower Protection Scheme, including **public interest disclosures** and **emergency disclosures**. Information relating to these disclosure types is set out in **Appendix A**.

8. Confidentiality / Anonymity / Protection for disclosers & employees

8.1 Whistleblower Protection Officer

The Whistleblower Protection Officer (**WPO**) is SCA's HR Manager and is a member of the Protected Disclosure Committee. The WPO's role is to:

- seek to protect the Eligible Whistleblower from retaliation and detriment, as well as protect their wellbeing;
- keep in regular contact with the Eligible Whistleblower;
- review any complaints of retaliation or detriment against the Eligible Whistleblower as a result of making the disclosure or any concern that the disclosure hasn't been dealt with in accordance with this Policy; and
- escalate any matter the WPO considers appropriate to the PDC.

All Eligible Whistleblowers who make a disclosure will have access to the assistance of the WPO as provided for in this Policy.

The WPO can be contacted directly at the following email address: WPO@scaproperty.com.au .

8.2 Confidentiality

Unless the Eligible Whistleblower consents, the identity of the Eligible Whistleblower, or information which may lead to their identification, must not be released by the recipient to any other person (subject to the exceptions set out below). Evidence of an Eligible Whistleblower's consent to the disclosure of their identity will usually be sought in the consent form (refer to **Appendix C**).

If an Eligible Whistleblower does not consent to their identity being disclosed to any other persons, it will still be lawful to:

- disclose their identity to:
 - ASIC, APRA, the AFP or the Commissioner of Taxation;
 - a legal practitioner for the purposes of obtaining advice about the disclosure; or
 - to a body prescribed by the regulations,
- disclose information if this is reasonably necessary for the purpose of investigating the disclosure even though that may lead to the identification of the individual. However, in these circumstances, SCA would take reasonable steps to reduce the risk that the individual will be identified.

8.3 Anonymity

An Eligible Whistleblower has the option of remaining anonymous when making a disclosure in accordance with this Policy, though it may be difficult to investigate these disclosures effectively.

Anonymous disclosures are still capable of being protected under the Whistleblower Protection Scheme.

8.4 Protection for Eligible Whistleblowers

SCA strictly prohibits all forms of retaliation, detriment and adverse action against an Eligible Whistleblower as a result of making a disclosure under this Policy. All reasonable steps will be taken by SCA and the WPO to protect a Discloser from reprisal or disadvantage as a result of making a disclosure².

Under the Whistleblower Protection Scheme it is unlawful for:

- a person to engage in conduct against another person that causes or will cause a **detriment**³:
 - in circumstances where the person believes or suspects that the other person or a third person made, may have made, proposes to make or could make a qualifying disclosure; and
 - if the belief held by that person is the reason or part of the reason for their conduct.

Threats of detriment will also be unlawful if:

- the person making the threat intended to cause fear that a detriment would be carried out or was reckless as to whether the person against who it was directed would fear the threatened detriment being carried out; and
- the threat was made because the person makes or may make a qualifying disclosure.

Disclosures may also amount to the exercise of a workplace right by either a SCA employee or contractor. SCA and its employees are prohibited under the *Fair Work Act 2009* (Cth) from taking adverse action against employees or contractors because they exercised or propose to exercise any workplace rights.

SCA will also support and protect any other employee assisting in the investigation to the extent possible.

² Refer to Paragraph 8.4 in relation to False & dishonest disclosures

³ Refer to Appendix B for the meaning of 'detriment' for the purposes of the Whistleblower Protection Scheme

Any Eligible Whistleblower who feels they have been disadvantaged as a result of making a disclosure should contact "Your Call" or the WPO to discuss any concerns.

8.5 SCA cannot pursue action against the discloser for making a qualifying disclosure

Under the Whistleblower Protection Scheme, SCA must not pursue any civil, criminal, administrative or contractual action against an Eligible Whistleblower for making a disclosure that qualifies for protection under the Whistleblower Protection Scheme.

8.6 Support and Fair treatment

SCA is committed to transparency and to building an environment in which personnel feel free to raise legitimate issues relating to SCA's operations.

If a qualifying disclosure under the Whistleblower Protection Scheme is made, SCA will, where appropriate, advise the people involved of the protections that apply under the Whistleblower Protection Scheme so those protections are not undermined.

Disciplinary action up to and including dismissal may be taken against any person who causes or threatens to cause any detriment against a whistleblower.

To protect the interests of employees suspected of Improper Conduct or mentioned in disclosures, information must be treated confidentially (to the extent practicable). Generally speaking this means that information should not be disclosed to, or discussed with others who are not involved in the investigation or resolution of the matter. Gossip in relation to a disclosure by anyone, including the Eligible Whistleblower, will not be tolerated. Action against employees as the result of an investigation will not be taken until the investigation is concluded.

9. Protected Disclosure Committee

The PDC is comprised of the:

- General Counsel / Company Secretary;
- HR Manager (**WPO**); and
- GM – Risk & Compliance (**WIO**).

If any member of the PDC is conflicted in relation to any disclosure or investigation, the conflicted PDC member will be replaced by another person selected by SCA (eg, the Chairman of the Audit, Risk Management and Compliance Committee).

Upon receipt of a disclosure, the PDC will assess whether the disclosure falls under this Policy.

In some cases, the PDC may determine that, among other things:

- the disclosure is not Improper Conduct within the scope of the Policy;
- the subject matter of the disclosure has been satisfactorily dealt with or resolved previously;
- some other more appropriate grievance, reporting, complaint or claims procedure in relation to the subject matter of the disclosure applies – for example, the matter should be reported through work health and safety reporting mechanisms.

Where the PDC has accepted a disclosure as falling within the scope of the Policy the PDC will generally refer the matter for investigation. The PDC may engage external financial, legal and operational advisers as required.

If the disclosure involves an allegation of a criminal offence, the PDC may seek assistance from an external advisor.

10. Investigation

An investigation will be carried out by the Whistleblower Investigation Officer (**WIO**) or by another person (internal or external) engaged by or on behalf of the WIO.

The investigation process will usually involve the collection and assessment of information (which may include documents and interviews with relevant people).

Where appropriate, the Eligible Whistleblower will be kept informed of the progress of the investigation, subject to commercial, legal and confidentiality restraints.

Where practicable, the Eligible Whistleblower will be advised of the outcome of the investigation.

11. Wrongdoing/Action

Where any wrongdoing is uncovered by the investigation as a result of a report, the PDC will report the matter to the CEO, or in the case of a serious or substantial wrongdoing, to SCA's Board who, in each case, will determine the appropriate response.

12. False & dishonest disclosures

No action will be taken against an employee for making an allegation or raising their concern if that concern is based on a reasonable grounds, even where no wrongdoing is identified. If it is found that an employee making a report has knowingly made a false or vexatious disclosure or did not have reasonable grounds to suspect the Improper Conduct, then the conduct of the employee will be considered a serious matter. The employee may be subject to disciplinary action, which may include termination of the employee's employment.

13. Reporting

The PDC must provide a quarterly report to the ARMCC regarding all disclosures made under this policy.

14. Compliance

Failure to comply with this Policy may result in substantial fines and penalties being imposed on SCA, and may expose SCA and/or its employees to civil or criminal liability or other financial or reputational damage. It may put our Australian Financial Services (**AFS**) licence at risk. Employees who breach this Policy may face disciplinary action which could include dismissal.

15. Training

SCA will provide training to employees, including their rights and obligations under this Policy, and to officers and senior managers, who may receive whistleblower reports, about how to respond to those reports.

16. General

SCA may vary or rescind any policies or procedures from time to time in its absolute discretion without notice and without any limitation on its capacity to do so. This Policy does not form part of any employee's contract of employment and SCA also reserves the right to depart from this policy as it sees fit. This Policy is not intended to go beyond the legislation.

17. Questions

Any questions about this Policy should be directed to the General Manager – Risk & Compliance.

18. Review

This Policy will be reviewed annually for currency and to check that it is operating effectively.

19. Related policies

- Code of Conduct
- Related Party Transaction & Conflicts of Interest Policy
- Supplier Code of Conduct
- Fraud, Anti-bribery & Corruption Policy

Appendix A – Other disclosures

1. Public interest disclosures

There is an additional category of disclosures called 'public interest disclosures' that qualify for protection under the Whistleblower Protection Scheme. These can be made to journalists and members of Parliament but only if the Eligible Whistleblower complies with the following strict requirements:

- the Eligible Whistleblower has made a qualifying disclosure to ASIC, APRA, or a prescribed Commonwealth authority;
- at least 90 days has passed since the qualifying disclosure was made;
- the Eligible Whistleblower does not have reasonable grounds to believe that action is being, or has been, taken to address the matters to which the qualifying disclosure related;
- the Eligible Whistleblower has reasonable grounds to believe that making a public interest disclosure would be in the public interest;
- after 90 days have passed, the Eligible Whistleblower must give the body to which the qualifying disclosure was originally made, a written notification that:
- includes sufficient information to identify the qualifying disclosure; and
- states that the Eligible Whistleblower intends to make a public interest disclosure; and
- the extent of the information disclosed in the public interest disclosure is no greater than is necessary to inform the journalist or member of Parliament of the misconduct or improper state of affairs or circumstances, or other conduct falling within the scope of the Whistleblower Protection Scheme.

2. Emergency disclosures

There is also an additional category of disclosures called 'emergency disclosures' that qualify for protection under the Whistleblower Protection Scheme. These can be made to journalists and members of Parliament but only if the Eligible Whistleblower complies with the following strict requirements:

- the Eligible Whistleblower must have first made a qualifying disclosure to ASIC, APRA or a prescribed Commonwealth authority;
- the Eligible Whistleblower has reasonable grounds to believe that information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment; and
- the Eligible Whistleblower gave notice to the body to which the qualifying disclosure was made that states:
 - that they intend to make an emergency disclosure; and
 - includes sufficient information to identify the qualifying disclosure; and
 - the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or member of Parliament of the substantial and imminent danger.

Appendix B – Meaning of ‘detriment’

Meaning of ‘detriment’ for the purposes of the Whistleblower Protection Scheme

In relation to providing protection to Eligible Whistleblowers, the meaning of 'detriment' is very broad and includes:

- dismissing an employee;
- injuring an employee in their employment;
- altering an employee's position or duties to their disadvantage;
- discriminating between an employee and other employees;
- harassing or intimidating a person;
- harming or injuring a person;
- damaging a person's property, reputation, business or financial position; and
- any other damage to a person.

Courts are given broad scope to make orders remedying a detriment or threatened detriment under the Whistleblower Protection Scheme. These include:

- injunctions;
- compensation orders (including against individual employees and their employers);
- reinstatement;
- exemplary damages; and
- the making of apologies.

Civil and criminal sanctions also apply to breaches of the Whistleblower Protection Scheme.

Appendix C – Pro-forma Consent Form

Consent to disclose

Name of person making the Disclosure _____ (Eligible Whistleblower)

Name of person to whom Disclosure made _____ (Eligible Recipient)

Date of disclosure _____

- The Eligible Whistleblower has made a disclosure to the Eligible Recipient (Disclosure).
- The Eligible Whistleblower consents to the Eligible Recipient disclosing their identity to the Protected Disclosure Committee and to any other person nominated by the PDC.

Dated _____

Signed _____

Name (print) _____