

# Whistleblower Policy & Procedure

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## 1. Purpose

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### 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

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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](http://www.scaproperty.com.au).

## 3. What disclosures are protected?

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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.

Under the Whistleblower Protection Scheme, the following 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 individuals who are service providers and suppliers (whether paid or unpaid);
- current and former individuals who are an associate of SCA; and
- employees of current and former service providers and suppliers (whether paid or unpaid).

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.

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## 4. What is Improper Conduct?

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

- a) 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
- b) indicates that SCA, a related body corporate or one of its or their officers or employees has engaged in conduct that:
  - o constitutes an offence against the, to the extent applicable:
    - Corporations Act;
    - *Australian Securities and Investments Commission Act 2001* (Cth);
    - *Banking Act 1959* (Cth);
    - *Financial Sector (Collection of Data) Act 2001* (Cth);
    - *Insurance Act 1973* (Cth);
    - *Life Insurance Act 1995* (Cth);
    - *National Consumer Credit Protection Act 2009* (Cth);
    - *Superannuation Industry (Supervision) Act 1993* (Cth);
    - and any instrument made under these Acts,
  - o constitutes an offence against other Commonwealth legislation that is punishable by imprisonment for 12 months or more; or
  - o 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.

Improper Conduct does not necessarily involve a contravention of a law. For example, 'misconduct or an improper state of affairs or circumstances' could involve conduct that, whilst not unlawful, indicates a systemic issue of concern that the relevant regulator should know about to properly perform its functions. It may also relate to business behaviour and practices that may cause consumer harm. Also, information that indicates a significant risk to public safety or the stability of, or confidence in, the financial system is a disclosable matter, even if it does not involve a breach of a particular law.

Disclosures that are not about Improper Conduct are not covered by this Policy and do not qualify for protection under the Whistleblower Protection Scheme.

### 4.1 Personal work-related grievances

A disclosure does not qualify for protection under the Whistleblower Protection Scheme to the extent that the information disclosed:

- concerns a personal work-related grievance of the Eligible Whistleblower; and
- does not concern a contravention, or an alleged contravention of the detriment provisions referred to in paragraph 9.2 of this Policy.

A disclosure is a 'personal work-related grievance' if:

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- the information concerns a grievance about a matter relating to the Eligible Whistleblower's employment, or former employment, having (or tending to have) implications for the Eligible Whistleblower personally; and
- the information:
  - does not have significant implications for SCA, or another regulated entity, that do not relate to the Eligible Whistleblower; and
  - does not concern conduct, or alleged conduct, referred to in paragraph 5(b) of this Policy.

However, a personal work-related grievance may still qualify for protection if:

- it relates to a disclosable matter and a personal work-related grievance (ie, it is a mixed disclosure); or
- the Eligible Whistleblower seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

Examples of personal work-related grievances include:

- an interpersonal conflict between the Eligible Whistleblower and another employee;
- a decision relating to the engagement, transfer or promotion of the Eligible Whistleblower;
- a decision relating to the terms and conditions of engagement of the Eligible Whistleblower; or
- a decision to suspend or terminate the employment of the discloser, or otherwise to discipline the Eligible Whistleblower.

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).

## 5. What information should be provided in a disclosure?

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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
- evidence to support the disclosure

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

## 6. Who can I make a disclosure to?

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For the protections under the Whistleblower Protection Scheme to apply, a disclosure must be made directly to an 'eligible recipient'. An Eligible Whistleblower's disclosure qualifies for protection from the time it is made to an eligible recipient, regardless of whether the Eligible Whistleblower or the recipient recognises that the disclosure qualifies for protection at that time.

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).

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## 6.1 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.

## 6.2 Protected Disclosure Committee

An Eligible Whistleblower can also make a qualifying disclosure directly to the Protected Disclosure Committee using the following email address: [protected.disclosures@scaproperty.com.au](mailto:protected.disclosures@scaproperty.com.au). The Protected Disclosure Committee (**PDC**) currently consists of the General Counsel / Company Secretary, CEO and CFO.

## 6.3 Directly to any officer, auditor, member of audit team 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 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.

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## 6.4 External disclosures

Nothing in this Policy affects the ability of an Eligible Whistleblower to make a disclosure about Improper Conduct to ASIC, the Commissioner of Taxation (for matters relating to taxation), a prescribed Commonwealth authority in the Corporations Regulations or a disclosure to a legal practitioner for the purpose of taking legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act. These disclosures also qualify for protection under the Whistleblower Protection Scheme.

## 6.5 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**.

# 7. WPO / Anonymity

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## 7.1 Whistleblower Protection Officer

The Whistleblower Protection Officer (**WPO**) is SCA's General Counsel / Company Secretary who 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](mailto:WPO@scaproperty.com.au).

## 7.2 Anonymity

An Eligible Whistleblower has the option of remaining anonymous when making a disclosure in accordance with this Policy, and to remain anonymous over the course of the investigation and after the investigation is finalised – they may also decide not to answer questions that they feel could reveal their identity at any time, including during follow-up conversations. For example, they may do so because of concerns about their identity becoming known. If such concerns exist, an Eligible Whistleblower may prefer to adopt a pseudonym for the purposes of their disclosure (not their true name) – or to create an anonymous email address to submit their disclosure to an Eligible Recipient. Regardless, anonymous disclosures are still capable of being protected under the Whistleblower Protection Scheme.

Reporting anonymously may hinder our ability to fully investigate a reported matter. For this reason, we encourage anonymous Eligible Whistleblowers to maintain ongoing two-way communication with us (such as via an anonymous email address), so that we can ask follow-up questions or provide feedback.

# 8. Protections

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Important protections relating to confidentiality and detriment apply to Eligible Whistleblowers who report disclosable matters in accordance with the Whistleblower Protection Scheme outlined in this Policy. The protections apply not only to internal disclosures, but to disclosures to legal

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practitioners, regulatory and other external bodies, and public interest and emergency disclosures that are made in accordance with the Corporations Act.

SCA takes contraventions of these protections very seriously and will take disciplinary action against anyone for doing so. If an Eligible Whistleblower has any particular concerns about this, they can raise them with the WPO.

Civil and criminal sanctions also apply for breaches of these protections.

### 8.1 Confidentiality

Unless the Eligible Whistleblower consents, the identity of the Eligible Whistleblower, or information which may lead to their identification, must not be disclosed by any person (subject to the exceptions set out below).

If an Eligible Whistleblower's disclosure qualifies for protection set out in this Policy, it is likely that the Eligible Whistleblower will be asked to provide consent to the disclosure of their identity or information that is likely to lead to their identification. This would be to facilitate any investigation and/or resolution of the matter. If consent is withheld, it may not be possible to adequately investigate and respond (if at all) to the disclosure.

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 person, it will still be lawful to:

- disclose their identity to:
  - ASIC, the AFP or the Commissioner of Taxation (in relation to tax matters);
  - a legal practitioner for the purposes of obtaining advice about the disclosure; or
  - to a body prescribed by the Corporations 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, provided it is not the Eligible Whistleblower's identity and SCA has taken reasonable steps to reduce the risk that the individual will be identified as a result of the disclosure.

ASIC or the AFP can disclose the identity of an Eligible Whistleblower, or information that is likely to lead to the identification of the Eligible Whistleblower, to a Commonwealth, State or Territory authority to help the authority in the performance of its functions or duties.

SCA takes the protection of an Eligible Whistleblower's identity seriously. Steps it will take to help achieve this may include:

- maintaining mechanisms to reduce the risk that the Eligible Whistleblower will be identified from the information contained in a disclosure (such as redactions or referring to the person in gender neutral terms etc);
- maintaining mechanisms for secure record-keeping and information-sharing processes and limiting access to records and information;
- reminding each person (as appropriate) who is involved in handling and investigating a disclosure about the confidentiality requirements, including that an unauthorised disclosure of an Eligible Whistleblower's identity may be a criminal offence.

In practice, it is important to recognise that an eligible whistleblower's identity may still be determined if the eligible whistleblower has previously mentioned to other people that they are considering making a disclosure, the eligible whistleblower is one of a very small number of people with access to the information or the disclosure related to information that an eligible whistleblower has previously been told privately and in confidence.

If there is a breach of confidentiality, an eligible whistleblower can lodge a complaint with an Eligible Recipient or a regulator such as ASIC for investigation.

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## 8.2 Detriment and threats of detriment prohibited

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 disclosure<sup>1</sup>.

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**<sup>2</sup>:

- 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 or suspicion 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 a 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.

It may be necessary during the course of an investigation to take reasonable administrative action to protect an eligible whistleblower from detriment (e.g. changing the whistleblower's reporting line if the disclosure relates to a manager). Such conduct will not be detrimental conduct. A disclosure will also not prohibit SCA from managing (in the ordinary way) any separate performance issues that may affect the work of an Eligible Whistleblower.

A whistleblower may be subject to disciplinary action if, in the course of investigating a disclosure, SCA determines that the Eligible Whistleblower was complicit in the misconduct or improper state of affairs or has otherwise acted in an improper way.

Information about what SCA will do to provide support to and protect an Eligible Whistleblower is set out in paragraph 9.5. However, if an Eligible Whistleblower believes they have suffered detriment they can lodge a complaint with an Eligible Recipient or a regulator such as ASIC for investigation.

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.

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

Under the Whistleblower Protection Scheme, SCA cannot pursue any civil, criminal, administrative (including disciplinary action) or contractual action or other remedy may be enforced or exercised against an Eligible Whistleblower on the basis of a qualifying disclosure under the Whistleblower Protection Scheme.

However, the protections do not grant immunity for any misconduct an eligible whistleblower has engaged in that is revealed in their disclosure.

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<sup>1</sup> Refer to Paragraph 8.4 in relation to False & dishonest disclosures

<sup>2</sup> Refer to Appendix B for the meaning of 'detriment' for the purposes of the Whistleblower Protection Scheme

#### 8.4 Court orders

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. SCA encourages eligible whistleblowers to seek independent legal advice in regard to seeking compensation or other remedies.

#### 8.5 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. SCA is also committed to protecting Eligible Whistleblowers from detriment.

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.

In addition, SCA's usual EAP services will be available to all whistleblowers and other employees affected by the disclosure, should they require that support.

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 generally not be taken until the investigation is concluded.

SCA may also consider a range of other matters to protect an Eligible Whistleblower from the risk of suffering detriment and to ensure fair treatment of individuals mentioned in a disclosure. Steps it will take to help achieve this may include:

- assessing whether anyone may have a motive to cause detriment—information could be gathered from an Eligible 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.
  - analysing and evaluating the likelihood of each risk and evaluating the severity of the consequences;
  - developing and implementing strategies to prevent or contain the risks—for anonymous disclosures, assessing whether the Eligible Whistleblower's identity can be readily identified or may become apparent during an investigation;
  - 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;
  - taking steps to ensure that:
    - 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 disclosed;
    - when an investigation needs to be undertaken, the process will be objective and fair;
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- assisting the Eligible Whistleblower by providing support services such as counselling services and access to resources for strategies to manage stress, time or performance impacts resulting from the investigation;
- allowing the Eligible Whistleblower (where appropriate) to perform their duties from another location or reassigning the Eligible Whistleblower to another role of the same level or making other modifications to the workplace or the way the Eligible Whistleblower performs their duties; and/or
- where necessary, undertaking specific interventions to protect an Eligible Whistleblower where detriment has already occurred including disciplinary action, extended leave for the Eligible Whistleblower and alternative career development and training.

## 9. Protected Disclosure Committee

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The PDC is comprised of the:

- General Counsel / Company Secretary (**WPO**);
- CFO; and
- CEO

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).

## 10. Investigation

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Upon receipt of a disclosure, the PDC will acknowledge receipt of a disclosure within a reasonable period, assuming the Eligible Whistleblower can be contacted (including through anonymous channels). 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.

Generally, if an investigation is required, SCA will determine:

- the nature and scope of the investigation;
- who should lead the investigation – whether it will be carried out by the Whistleblower Investigation Officer (**WIO**), another internal person or whether an external investigation is appropriate;
- the nature of any technical, financial or legal advice that may be required to support the investigation; and
- the anticipated timeframe for the investigation. Each investigation will be different which will impact the applicable timeframe. However, SCA's intent is to complete an investigation as soon as practicable.

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

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

Where practicable, the Eligible Whistleblower will be advised of the outcome of the investigation. There may be circumstances where it may not be appropriate to provide details of the outcome to the Eligible Whistleblower.

## **11. Wrongdoing/Action**

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Where any wrongdoing is uncovered by the investigation as a result of a report, and where appropriate, 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. The method for documenting and reporting the findings of an investigation will depend on the nature of the disclosure – but may include a summary report of the findings. Any reporting of findings will have regard to applicable confidentiality requirements.

## **12. False & dishonest disclosures**

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No action will be taken against an employee for making an allegation or raising their concern if that concern is based on 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**

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The PDC must provide a quarterly report to the ARMCC regarding all disclosures made under this policy, subject to confidentiality restrictions that may apply.

## **14. Compliance**

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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**

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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**

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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

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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**

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Any questions about this Policy should be directed to the General Counsel / Company Secretary.

## **18. Review**

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

## **19. Related policies**

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- Code of Conduct
  - Related Party Transaction & Conflicts of Interest Policy
  - Supplier Code of Conduct
  - Fraud, Anti-bribery & Corruption Policy
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## Appendix A – Other disclosures

Before making a public interest or emergency disclosure, it is important that an Eligible Whistleblower understands the criteria for protection under the relevant legislation. Eligible Whistleblowers should obtain independent legal advice prior to making any disclosure.

### 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 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 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.
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## 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.
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## 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) \_\_\_\_\_

## Appendix D – Eligibility criteria for protection under the Corporations Act 2001

A disclosure is protected under the Corporations Act 2001 provided each of the below elements have been satisfied:

<p><b>Eligible Whistleblowers</b></p> <p>S1317AAA Corporations Act 2001</p> <p>Section 4 of this Policy</p>	<p>An individual is an Eligible Whistleblower in relation to SCA if the individual is, or has been, any of the following:</p> <ul style="list-style-type: none"> <li>(g) An officer of SCA</li> <li>(h) An employee of SCA</li> <li>(i) An individual who supplies services for goods to SCA (whether paid or unpaid)</li> <li>(j) An individual who is an associate of SCA</li> <li>(k) A relative of any of the abovenamed individuals</li> <li>(l) A dependent of any of the individuals referred to in paragraphs (a) to (e) or of such an individual's spouse</li> </ul>
<p><b>Improper Conduct</b></p> <p>S1317AAA Corporations Act 2001</p> <p>Section 5 of this Policy</p>	<p>A disclosure qualifies for protection if the information:</p> <ul style="list-style-type: none"> <li>(m) concerns misconduct or an improper state of affairs in relation to SCA or one of its related bodies corporate; or</li> <li>(n) indicates that SCA, or an officer or employee of SCA, has engaged in conduct (<b>Improper Conduct</b>) that constitutes a contravention of a provision of any of the following: <ul style="list-style-type: none"> <li>(i) The Corporations Act 2001</li> <li>(ii) The ASIC Act</li> <li>(iii) The Banking Act 1959</li> <li>(iv) The Financial Sector (Collection of Data) Act 2001</li> <li>(v) The Insurance Act 1973</li> <li>(vi) The Life Insurance Act 1995</li> <li>(vii) The National Consumer Credit Protection Act 2009</li> <li>(viii) The Superannuation Industry (Supervision) Act 1993</li> <li>(ix) An instrument made under any of the abovementioned acts</li> <li>(x) Any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more</li> </ul> </li> </ul> <p>A matter is also disclosable if it represents a danger to the public or the financial system.</p> <p>However Improper Conduct does not include a personal work-related grievance (refer section 5.1 of this Policy).</p>
<p><b>Eligible Recipients</b></p> <p>S1317AAC S 1317AA Corporations Act 2001</p> <p>Section 7 of this Policy</p>	<p>A disclosure is protected if it is made to any of the following "internal" Eligible Recipients:</p> <ul style="list-style-type: none"> <li>(a) An officer or senior manager of SCA</li> <li>(b) An auditor or member of an audit team conducting an audit of SCA</li> <li>(c) An actuary of SCA (NB: SCA does not have an actuary appointed)</li> <li>(d) A person authorised by SCA to receive disclosures that qualify for protections under the Corporations Act 2001 (being YourCall and the PDC)</li> </ul> <p>A disclosure of information by an individual also qualified for protection if it is made to any of the following "external" Eligible Recipients:</p> <ul style="list-style-type: none"> <li>(a) ASIC</li> <li>(b) APRA</li> <li>(c) A prescribed Commonwealth Authority</li> </ul>

	<p>(d) A legal practitioner for the purpose of obtaining legal advice or legal representation.</p> <p>In the case of an emergency or public interest disclosure (see definition under Appendix A of this policy), a disclosure to a Journalist or Member of Parliament will also qualify for protections.</p>
<p><b>Reasonable grounds to suspect</b></p> <p>S 1317AA (4) Corporations Act 2001</p> <p>Section 13 of this Policy</p>	<p>A disclosure of information is protected if the Eligible Whistleblower has reasonable grounds to suspect the Improper Conduct.</p>



