



Workforce Holdings Limited
(Reg No: 2006/018145/0)

Whistleblower and Whistleblower Protection Policy

1.0 INTRODUCTION

Fraud and corruption remains one of the most problematic issues for businesses. It threatens the sustainability of an organisation, jeopardizes jobs, destroys employment opportunities and undermines good corporate governance.

Maintaining an atmosphere of mutual workplace respect and proper business behaviour is vital to the integrity and success of Workforce Holdings Limited, its subsidiaries and operating divisions (“the Group”) and implementing an effective whistleblower policy is an important step towards this end.

Often the best source of information concerning inappropriate conduct is persons who work for or have dealings with an organisation and Whistleblowers perform an important role as they are uniquely placed to expose improper conduct within an organisation. Therefore, ensuring that a process is in place to enable whistleblower’s to report alleged improper conduct without fear of retribution is fundamental to the Group’s zero tolerance for inappropriate behaviour, which includes harassment, illegal acts, cheating, unsafe working conditions, improper business conduct, etc.

1.1 Scope

The Group’s whistleblower policy is designed to cover both *internal* and *external* whistleblowing and covers the controls and procedures for dealing with allegations of suspected improper conduct (Whistleblowing).

It also addresses the protection and appropriate management of individuals making allegations of suspected improper activity or ‘protected disclosures’ (whistleblower protection).

This policy is applicable to all employees of Workforce Group Holdings, its subsidiaries and operating divisions.

1.2 Purpose

This Whistleblowing Policy has been established to protect you and guide you on how to deal with known or suspected improper conduct within the business of Workforce Holdings Limited, its subsidiaries and operating divisions. This policy aims to establish a system for reporting disclosures of improper conduct or detrimental action by Workforce, its employees or persons who have dealings with the Group.

The purpose of this policy is not to act as a stand-alone solution to disclosure of improper conduct, or the protection of the whistleblower, but to complement traditional business communication and increase transparency within the organisation. More specifically, the purpose of this policy is to:

- Create awareness of the whistleblower policy and whistleblower protection;
- Act as a reference guide to potential whistleblowers wishing to make a disclosure;
- Define the structure of the whistleblower system, including:
 - Reporting system;
 - Roles and responsibilities;
 - Assessment of disclosures;
 - Investigation;
 - Post-investigation procedures;
 - Whistleblower protection;
 - Confidentiality; and
- Improve the communication and transparency in the processes associated with whistleblowing and assure protection against derogatory consequences, namely reprisals and detrimental action;
- Complement the current communication channels between managers and staff and hierarchical channels flowing right up to the CEO and Directors of the Group; and
- Provide guidance to all parties involved in either whistleblowing or whistleblower protection.

2.0 DEFINITIONS

2.1 Whistleblowing

For the purpose of this policy, whistleblowing is defined as the deliberate, voluntary disclosure of individual or organisational malpractice by a person who has or had privileged access to data, events or information about an actual, suspected or anticipated wrongdoing within or by an organisation that is within its ability to control.

The term whistleblowing encompasses any disclosure or attempted disclosure of improper conduct by any employee of the Group or persons who have dealings with the Group.

2.2 Whistleblower

For the purpose of this policy, a whistleblower is defined as any employee of the Group or persons who have dealings with the Group, who makes or attempts to make a disclosure.

2.3 Improper Conduct

For the purpose of this policy, improper conduct includes, but is not limited to the following:

- Making dishonest statements to gain an advantage for oneself or a third party
- Failing to disclose the truth to gain an advantage for oneself or a third party
- Presenting false documents or records
- Conducting your own business without the permission of the company

- Conducting your own business using the time and resources of the company
- Abuse or misuse of company property
- Unacceptable loss of assets under the Group's care
- Destruction or disappearance of records
- Theft, sale or misuse of sensitive documentation or information
- Forgery or alteration of documents
- Possessing forged or falsified documents
- Creation of false records or making unauthorised amendments to databases, administration systems and accounting records
- Concealment of material facts eg. on an application for a policy
- Failure to follow generally accepted accounting principles
- Earning a fee or receiving a gift from a candidate or contractor for securing an employment position for them
- Accepting kickbacks, commission or gifts from a supplier as a reward for awarding a contract
- Earning a fee, or taking receipt of a gift, either to yourself or a family member, for unauthorised disclosure of client information to a third party
- Colluding with third parties to submit fraudulent claims
- Using the internet to create false websites
- Using a computer programme to create an illegal transaction or committing internet fraud
- Making illegal copies of copyright protected software, videos, dvd's, etc.
- E-mail abuse, eg. SPAM or offensive e-mails

2.4 Harassment

For the purpose of this policy, harassment is defined as offensive, inappropriate conduct that interferes with an employee's working conditions or performance and/or creates a hostile work environment.

Sexual harassment may include unwelcome sexual advances; unwelcome requests for sexual favours or unwelcome verbal or physical conduct of a sexual nature. Whether an action is unwelcome is defined by the employee being approached. While harassment may be disclosed via the Whistleblower process, any harassment claims may also be handled in accordance with the Group's Grievance Procedure Guidelines.

2.5 Corporate Malfeasance

For the purpose of this policy, corporate malfeasance (misconduct or wrongdoing) is defined as "the unlawful and intentional making of a misrepresentation or inducement of a course of action by deceit or other dishonest conduct, involving acts or omissions or the making of false statements, orally or in writing, with the object of obtaining money or other benefits from or evading a liability to the Group."

Dishonest activities include, but are not limited to, the following:

- Forgery or alteration of documents (cheques, expense reports, time sheets, agreements, purchase orders, budgets, etc.);

- Misrepresentation of information on documents;
- Misappropriation of funds, securities, supplies, or any other asset;
- Theft, disappearance, or destruction of any asset;
- Improprieties in the handling or reporting of money transactions;
- Authorising or receiving payments for goods not received or services not performed;
- Authorising or receiving payment for hours not worked;
- Any violation of laws related to dishonest activities; or
- Any similar or related activity.

2.6 Protected Disclosure

For the purpose of this policy, protected disclosure is defined as any good faith communication that discloses or demonstrates an intention to disclose information that may evidence (1) an improper activity or (2) any condition that may significantly threaten the health or safety of employees or the public, if the disclosure or intention to disclose was made for the purpose of remedying that condition.

2.7 Detrimental Action

For the purpose of this policy, detrimental action is defined as:
 (a) action causing injury, loss or damage; (b) intimidation or harassment; or (c) discrimination, disadvantage or adverse treatment in relation to a person's employment, career, profession, trade or business, including the taking of disciplinary action.

2.8 Employee

For the purpose of this policy, employee is defined as any staff member who receives compensation, either full or part time, from Workforce Holdings Limited, or any of its subsidiaries or related entities.

2.9 Persons who have dealings with the Group

For the purpose of this policy, persons who have dealings with the Group are individuals who engage in business with Workforce Holdings Limited, or any of its subsidiaries or related entities either as a client, supplier or stakeholder.

3.0 WHISTLEBLOWER POLICY STATEMENT

The Group recognises the value of transparency and accountability in its administrative and management practices and supports the making of disclosures that reveal improper conduct or mismanagement of the Group's resources. The Group's internal controls and operating procedures are intended to detect and prevent improper conduct. However, even the best systems of control cannot guarantee absolute immunity from inappropriate workplace behaviour.

The Group will not tolerate improper conduct. All allegations of suspected improper activity will be dealt with at a level of severity consistent with the Group's desire to eradicate the same.

The Group will take all reasonable steps, and do all things necessary, to protect those who make protected disclosures from any detrimental action in reprisal for the making of such disclosure. The Group will also deal fairly with employee(s) who are the subject of the disclosure.

The Group is committed to implementing 'best practice' policies and procedures for dealing with allegations of suspected improper activity (as defined by this policy) and the management (and protection) of the individual(s) making the allegation, and this Policy is therefore subject to review from time to time at the discretion of the Board of Directors.

4.0 REPORTING SYSTEM

Our aim is to create a reporting system that instils confidence in employees and persons who have dealings with the Group and promotes trust in the integrity and effectiveness of the reporting system. The Group will employ the following mechanisms to facilitate the disclosure of suspected improper conduct:

4.1 Protected Disclosure Coordinator

The '***Risk and Audit Manager***' has been appointed by the Executive Directors of the Group to function as the nominated protected disclosure coordinator to whom reporting and disclosures of suspected improper activity or detrimental action (as defined by this policy) may be made either directly or anonymously.

4.2 How to make a disclosure of improper conduct

If an employee of the Group has a concern about possible malpractice falling within the scope of this Whistleblower Policy, he/she should raise it in the first instance with his/her supervisor, a member of management, or the '***Risk and Audit Manager***'. When you make a disclosure, it will immediately be assessed and investigated discreetly by the '***Risk and Audit Manager***'. It is the responsibility of the '***Risk and Audit Manager***' to take all reasonable steps to have the matter investigated and to maintain the confidentiality of the whistleblower.

If however, the employee is concerned about the response or lack of response, or if he/she feels unable to talk to his/her manager or anyone else mentioned above, he/she can use the independent Whistleblowing Hotline service.

While you are encouraged to identify yourself to facilitate communication and investigation, you may choose to remain anonymous when reporting through the independent Whistleblower's Hotline.

Anonymous reporting offers two levels of anonymity:

A) *Your name is disclosed only to the '*Risk and Audit Manager***'***

This is preferred as it facilitates communication and helps with the investigation. The '***Risk and Audit Manager***' will take all reasonable steps to maintain your confidentiality.

B) *Your name is not disclosed to anybody*

In this case, the Whistleblower's hotline operator will give you the option of providing a code name or the operator will assign a unique reference code to you in case of future calls.

Remember: Our focus is on the information you may have - not your identity.

Option 1: Reporting directly to the *'Risk and Audit Manager'*

Contact Name: Kelvin Mooya (Risk and Audit Manager)
Address: The Workforce Group, Registered Head Office,
11 Wellington Road, Parktown, 2193
Telephone: (011) 532 0000
Email address: fraud@workforce.co.za / kelvinm@workforce.co.za
Postal address: P O Box 1376, Johannesburg, 2000

Please address documentation posted for attention of Kelvin Mooya and clearly mark it as "Strictly Confidential".

Discreet Disclosure

In the case where a person is contemplating making a disclosure but is concerned about contacting (or being seen with) the *'Risk and Audit Manager'*, they can contact the *'Risk and Audit Manager'* (remotely) on 011 532 0000 to arrange a meeting in a discreet location usually away from the work environment.

Option 2: Reporting via an *'independent whistleblowing Hotline'*

For the benefit of whistleblowers who wish to make disclosures either confidentially or anonymously, the Group has appointed an independent external company to receive such disclosures.

Independent Company: Whistle Blowers (Pty) Limited
Free-call telephone line: 0800 333 4477
(24-Hour live call management will be available in English, Afrikaans, Xhosa, isiZulu, Sesotho, Setswana, Sepedi and SiSwati as standard)
Email reporting: information@whistleblowing.co.za
All e-mails will remain anonymous since they will be transmitted through a server that "removes" your name as sender as well as all other source information.
On-line reporting: www.whistleblowing.co.za
Postal Address: P O Box 50015, Musgrave, 4062

5.0 DEFINING ROLES AND RESPONSIBILITIES

It is important that the roles and responsibilities of all parties associated (or potentially associated) with the whistleblowing process are clearly defined and transparent. Having clearly defined roles and responsibilities for all parties involved will reduce the potential for misunderstanding, miscommunication and mismanagement of the whistleblowing process.

5.1 All Employees of the Group

- All of the Group's employees are encouraged, and have the responsibility to, report any known or suspected incidences of improper activity or detrimental action in accordance with this policy.
- All employees of the Group also have an important responsibility concerning the welfare of the whistleblower within the organisation. All employees must refrain from any activity that is, or could be perceived to be, victimisation or harassment of a person who makes a disclosure.
- All employees must not, under any circumstance, engage in any activity that would constitute detrimental action (as defined by this policy).
- All of the Group's employees must take all reasonable steps to attempt to maintain the confidentiality of a person they know or suspect to have made a disclosure.

5.2 Management Responsibilities

Management within the Group should report all unethical or dishonest conduct to the *'Risk and Audit Manager'* as soon as they reasonably suspect an incident. Where irregularities are reported to, suspected by or brought to Management's attention, the responsible persons should only conduct any initial enquiries necessary to form a reasonable suspicion that an incident has occurred before reporting the matter directly to the *'Risk and Audit Manager'*.

In order to ensure that investigations are conducted independently and objectively and to ensure that all relevant facts are obtained, managers must not conduct their own investigations, unless it is required to establish a reasonable suspicion.

Management is also responsible for:

- Ensuring effective controls are in place, to assist with the prevention, detection and investigation of possible unethical conduct.
- Ensuring all employees are made aware of their responsibilities in regard to this Policy.
- Providing timeous and unrestricted access to the group's functions, records, property and staff.
- Providing the necessary support to the *'Risk and Audit Manager'* to fulfil his functions.
- Responding in writing to all recommendations made by the *'Risk and Audit Manager'*.
- Ensuring the drafting of acceptable charges and initiating and setting up disciplinary hearings in terms of the Group's Disciplinary Code, based on the *'Risk and Audit Manager's'* investigations

5.3 Risk and Audit Manager

The *'Risk and Audit Manager'* is accountable for the core operation of the whistleblower policy and holds a significant burden of responsibility. The role of the *'Risk and Audit Manager'* is vastly important to the success of the policy, and responsibilities are defined to include, but not be limited to:

- Providing general advice about the operation of the whistleblower policy for any person wishing to make a disclosure about improper conduct or detrimental action;
- Acting as a point of contact for employees and persons who have dealings with the Group to field questions, provide assistance or support during the disclosure process; and more specifically:
 - Receiving all phone calls, emails and letters from employees and persons who have dealings with the Group and who are seeking to make a disclosure;
 - Making arrangements for a disclosure to be made privately and discreetly and, if necessary, outside the work environment;
 - Receiving any disclosure made orally or in writing;
 - Committing to writing any disclosure made orally;
 - Impartially assessing the allegation and determining whether it is a disclosure made in accordance with the procedures set out in this policy; and
 - Taking all steps necessary to ensure the identity of the whistleblower and the identity of the person subject to the allegation remain confidential. In cases involving harassment, it may not be possible to maintain confidentiality of the whistleblower and have the matter handled in accordance with the Group's Grievance Procedure Guidelines. Only those individuals with a "need to know" will be involved in or informed of harassment claims.
 - Consulting with the Group's CEO, appointing an investigator to carry out an investigation resulting from a disclosure;
 - Overseeing and coordinating an investigation where an investigator has been appointed;
 - Appointing an employee welfare manager to provide support to the whistleblower and to protect them from any reprisals or detrimental action resulting from making a disclosure;
 - Keeping the whistleblower and the subject of the disclosure informed as to the progress of the investigation into the disclosed matter;
 - Establishing and maintaining a confidential filing system;
 - Collating and publishing statistics on disclosures made; and
 - Taking all necessary steps in consultation with the Group's Audit and Risk Committee to ensure the whistleblower process is fair and just.

5.4 Investigator

An internal investigator or any investigator appointed by the *'Risk and Audit Manager'* in consultation with the Group's CEO, and/or Legal and Industrial Relations Manager(s) will be responsible for carrying out an investigation into the disclosure that has been made.

5.5 Employee Welfare Manager

An Employee Welfare Manager will be responsible for the general welfare and protection of the whistleblower against reprisal and detrimental action. The specific responsibilities of the employee welfare manager will include:

- Examining the immediate welfare and protection needs of a whistleblower who has made a disclosure and seek to foster a supportive work environment;
- Advising the whistleblower of the legislative and administrative protections available to them;
- Listening and responding to any concerns of harassment, intimidation or victimisation in reprisal for making a disclosure; and
- Ensuring the expectations of the whistleblower are realistic.

The welfare manager will be appointed by the *'Risk and Audit Manager'* in consultation with the Group's CEO, and/or Legal and Industrial Relations Manager(s), and/or regional/divisional manager on a case-by-case basis.

In certain circumstances a suitably qualified Employee Welfare Manager independent to the Group may be appointed, with prior approval of the Group's CEO.

6.0 CONFIDENTIALITY

Maintaining confidentiality is crucial in ensuring reprisals are not made against a whistleblower and the Group will take all reasonable steps to protect the identity of the whistleblower.

All disclosures will be kept confidential, subject to the need to meet legal and regulatory requirements. The *'Risk and Audit Manager'* will ensure all files, whether paper or electronic, are kept in a secure room and can only be accessed as necessary by the *'Risk and Audit Manager'*, CEO, the investigator or employee welfare manager (in relation to employee welfare matters).

All printed material will be kept in files that are clearly marked as a whistleblower protection matter, and warn of the criminal penalties that apply to any unauthorised disclosure of information concerning a protected disclosure. All electronic files will be produced and stored on the *'Risk and Audit Manager'* computer and given password protection. Backup files will be kept. All materials relevant to an investigation, such as notes or tapes from interviews, will also be stored securely with the whistleblower files. Documents relevant to a whistleblower matter must not be shared and all phone calls and meetings must be conducted in private. All disclosures will be kept confidential, subject to the need to meet legal and regulatory requirements.

In cases involving harassment it may not be possible to maintain confidentiality of the whistleblower and have the matter handled in accordance with the Group's Grievance Procedure Guidelines. Only those individuals with a "need to know" will be involved in or informed of harassment claims.

7. COLLATING AND PUBLISHING STATISTICS

The *'Risk and Audit Manager'* will establish a secure register to record the information surrounding the nature and status of whistleblower disclosures. The register will be confidential and will not record any information that may identify the whistleblower. The register will contain the following information:

- The number and types of disclosures made during the year;

- The number and types of disclosures referred by the group to an independent consultant for investigation;
- The number and types of investigations taken over from the Group by independent investigators;
- The number of requests made by a whistleblower for the investigation to be taken over by an independent consultant; The number and types of disclosed matters that were declined for investigation; The number and types of disclosed matters that were substantiated upon investigation and the action taken on completion of the investigation; and
- Any recommendations made as a result of the investigation.

Statistics such as (but not limited to) those above will be published in a report to the Group's Audit and Risk Committee, quarterly, with a report to be produced on demand if and when the board deems necessary.

8. RECEIVING AND ASSESSING DISCLOSURES

When receiving and assessing disclosures, there are a number of issues to consider.

8.1 Made in accordance with the Policy?

Where a disclosure has been received, the *'Risk and Audit Manager'* will assess whether the disclosure has been made in accordance with the policies and procedures set out in this document and is, therefore, a legitimate disclosure.

8.2 Made to the appropriate person?

For the disclosure to be responded to by the Group, it must concern an employee of Workforce Holdings Limited, its subsidiaries or operating divisions, or persons who have dealings with the Group. If the disclosure *does* concern an employee of the Group or persons who have dealings with the Group, it should be made to the *'Risk and Audit Manager'*.

If the disclosure concerns an employee or member of another company or public body, the person who has made the disclosure must be advised of the correct person or body to whom the disclosure should be directed. If the disclosure has been made anonymously, it should be referred to the relevant independent body.

8.3 Is it a protected disclosure?

To be a protected disclosure, a disclosure must satisfy the following criteria:

- Did a natural person (that is, an individual person rather than a corporation) make the disclosure?
- Does the disclosure relate to conduct of an employee of the Group or persons who have dealings with the Group?
- Is the alleged conduct either improper conduct or detrimental action taken against a person in reprisal for making a protected disclosure?
- Does the person making a disclosure have reasonable grounds for believing the alleged conduct has occurred?

The *'Risk and Audit Manager'* in consultation with the CEO and the Group's Legal Manager will determine whether the disclosure is a protected disclosure. Where a disclosure is assessed not to be a protected disclosure, the matter does not need to be

dealt with under the relevant legislation. The *'Risk and Audit Manager'* in conjunction with the CEO and the Group's Legal Manager will decide how the matter should be addressed.

9. INVESTIGATIONS

9.1 Introduction

Where assessment of the disclosure reveals the need for an investigation, the *'Risk and Audit Manager'* in consultation with the Group's CEO will appoint an investigator to carry out the investigation. The objectives of an investigation will be:

- To collate information relating to the allegation as quickly as possible. This may involve taking steps to protect or preserve documents, materials and equipment;
- To consider the information collected and draw conclusions objectively and impartially;
- To maintain procedural fairness in the treatment of witnesses and the person who is the subject of the disclosure;
- To protect the identity of the whistleblower; and
- To make recommendations arising from the conclusions drawn concerning remedial or other appropriate action.

9.3 Investigation plan

The investigator will prepare an investigation plan for approval by the *'Risk and Audit Manager'*. The plan will list the issues to be substantiated and describe the avenue of inquiry. It will address the following issues:

- What is being alleged?
- What are the possible findings or offences?
- What are the facts in issue?
- How is the inquiry to be conducted?
- What resources are required?

At the commencement of the investigation, the whistleblower should be:

- Notified by the investigator that he or she has been appointed to conduct the investigation; and
- Asked to clarify any matters and provide any additional material he or she might have.

The investigator will be sensitive to the whistleblower's possible fear of reprisals and will be aware of the statutory protections provided to the whistleblower.

9.4 Natural justice

Any investigation and resulting disciplinary proceedings will be conducted in accordance with the Group's Disciplinary Code and in line with the country's legislative procedures.

9.5 Conduct of the investigation

The investigator will make contemporaneous notes of all discussions and phone calls, and all interviews with witnesses will be documented and may be taped. All information gathered in an investigation will be stored securely. Interviews will be conducted in

private and the investigator will take all reasonable steps to protect the identity of the whistleblower.

Where disclosure of the identity of the whistleblower cannot be avoided, due to the nature of the allegations, the investigator will warn the whistleblower and his or her welfare manager of this probability.

It is in the discretion of the investigator to allow any witness to have legal or other representation or support during an interview. If a witness has a special need for legal representation or support, permission should be granted.

9.6 Reporting requirements

The *'Risk and Audit Manager'* will ensure the whistleblower is kept regularly informed concerning the handling of a protected disclosure and an investigation. The *'Risk and Audit Manager'* will report to the CEO, or the Chairman or appropriate officers of Workforce Holdings Limited (such as the audit and risk committee) about the progress of the investigation. If the whistleblower requests information about the progress of an investigation, that information will be provided within 28 days of the date of the request.

10. ACTION TAKEN AFTER AN INVESTIGATION

10.1 Investigator's Final Report

At the conclusion of the investigation, the investigator will submit a written report of his or her findings to the *'Risk and Audit Manager'* and or CEO. The report will contain:

- The allegation/s;
- An account of all relevant information received and, if the investigator has rejected evidence as being unreliable, the reasons for this opinion being formed;
- The conclusions reached and the basis for them; and
- Any recommendations arising from the conclusions.

If the investigator has found that the conduct disclosed by the whistleblower has occurred, recommendations made by the investigator will include:

- The steps that need to be taken by the Group to prevent the conduct from continuing or occurring in the future; and
- Any action that should be taken by the Group to remedy any harm or loss arising from the conduct. This action may include bringing disciplinary proceedings against the person(s) responsible for the conduct, and referring the matter to an appropriate authority for further consideration.

The report may be accompanied by:

- The transcript or other record of any oral evidence taken, including tape recordings; and
- All documents, statements or other exhibits received by the investigator and accepted as evidence during the course of the investigation.

Where the investigator's report is to include an adverse comment against any person, that person will be given the opportunity to respond and his or her defence will be fairly included in the report.

The report will not disclose particulars likely to lead to the identification of the whistleblower.

10.2 Action to be taken

If the *'Risk and Audit Manager'* is satisfied that the investigation has found that the disclosed conduct has occurred, he or she will recommend the action that must be taken to prevent the conduct from continuing or occurring in the future. The *'Risk and Audit Manager'* may also recommend that action be taken to remedy any harm or loss arising from the conduct.

The *'Risk and Audit Manager'* will provide a written report to the Group's CEO and/or the Audit and Risk Committee and the whistleblower, setting out the findings of the investigation and any remedial steps taken.

Where the investigation concludes that the disclosed conduct did not occur, the *'Risk and Audit Manager'* will report these findings to the Group's CEO, and/or Audit and Risk Committee and to the whistleblower.

11. MANAGING THE WELFARE OF THE WHISTLEBLOWER

11.1 Commitment to protecting whistleblowers

The Group is committed to the protection of genuine whistleblowers against detrimental action taken in reprisal for the making of protected disclosures. The *'Risk and Audit Manager'* is responsible for ensuring whistleblowers are protected from direct and indirect detrimental action, and that the culture of the workplace is supportive of protected disclosures being made.

The *'Risk and Audit Manager'* will appoint an employee welfare manager to all whistleblowers who have made a protected disclosure. The employee welfare manager will:

- Examine the immediate welfare and protection needs of a whistleblower who has made a disclosure and seek to foster a supportive work environment;
- Advise the whistleblower of the legislative and administrative protections available to him or her;
- Listen and respond to any concerns of harassment, intimidation or victimisation in reprisal for making disclosure;
- Keep a contemporaneous record of all aspects of the case management of the whistleblower including all contact and follow-up action; and
- Ensure the expectations of the whistleblower are realistic.

All employees will be advised that it may be an offence for a person to take detrimental action in reprisal for a protected disclosure and the penalty may be a fine or imprisonment or both.

The taking of detrimental action in breach of this provision can also be grounds for making a disclosure under the policy and can result in an investigation. The person taking detrimental action may be subject to disciplinary action by the company, up to and including termination. Detrimental action includes:

- Causing injury, loss or damage;
- Intimidation or harassment; and

- Discrimination, disadvantage or adverse treatment in relation to a person's employment, career, profession, trade or business (including the taking of disciplinary action).

11.2 Keeping the whistleblower informed

The *'Risk and Audit Manager'* will ensure the whistleblower is kept informed of action taken in relation to his or her disclosure, and the time frames that apply. The whistleblower will be informed of the objectives of an investigation, the findings of an investigation, and the steps taken by the Group to address any improper conduct that has been found to have occurred. The whistleblower will be given reasons for decisions made by the Group in relation to a protected disclosure. All communication with the whistleblower will be in plain English.

11.3 Occurrence of detrimental action

If a whistleblower reports an incident of harassment, discrimination or adverse treatment that would amount to detrimental action taken in reprisal for the making of the disclosure, the employee welfare manager will:

- Record details of the incident;
- Advise the whistleblower of his or her rights under the relevant legislation; and
- Advise the *'Risk and Audit Manager'* of the detrimental action.

The taking of detrimental action in reprisal for the making of a disclosure can be an offence as well as grounds for making a further disclosure. Where such detrimental action is reported, the *'Risk and Audit Manager'* will assess the report as a new disclosure.

11.4 Whistleblowers implicated in improper conduct

If a person who makes a disclosure is implicated in misconduct, the Group will handle the disclosure and protect the whistleblower from reprisals in accordance with the relevant legislation and these procedures.

The Group acknowledges that the act of whistleblowing should not shield whistleblowers from the reasonable consequences flowing from any involvement in improper conduct. A person's liability for his or her own conduct is not affected by the person's disclosure of that conduct. However, in some circumstances, an admission may be a mitigating factor when considering disciplinary or other action.

The Group's legal representative(s) along with the *'Risk and Audit Manager'* will make the final decision as to whether disciplinary or other action will be taken against a whistleblower. Where disciplinary or other action relates to conduct that is the subject of the whistleblower's disclosure, the disciplinary or other action will only be taken after the disclosed matter has been appropriately dealt with.

In all cases where disciplinary or other action is being contemplated, the *'Risk and Audit Manager'* must be satisfied that it has been clearly demonstrated that:

- The intention to proceed with disciplinary action is not causally connected to the making of the disclosure (as opposed to the content of the disclosure or other available information);
- There are good and sufficient grounds that would fully justify action against any non-whistleblower in the same circumstances; and

- There are good and sufficient grounds that justify exercising any discretion to institute disciplinary or other action.

The *'Risk and Audit Manager'* will thoroughly document the process including recording the reasons why the disciplinary or other action is being taken, and the reasons why the action is not in retribution for the making of the disclosure. The *'Risk and Audit Manager'* will clearly advise the whistleblower of the proposed action to be taken, and of any mitigating factors that have been taken into account.

11.5 MANAGEMENT OF THE PERSON AGAINST WHOM THE DISCLOSURE HAS BEEN MADE

The Group recognises that persons against whom disclosures are made must also be supported during the handling and investigation of disclosures. The Group will take all reasonable steps to ensure the confidentiality of the person who is the subject of the disclosure during the assessment and investigation process. Where investigations do not substantiate disclosures, the fact that the investigation has been carried out, the results of the investigation, and the identity of the person who is the subject of the disclosure will remain confidential.

In cases involving harassment it may not be possible to maintain confidentiality of the whistleblower and have the matter handled in accordance with the Group's Grievance Procedure Guidelines. Only those individuals with a "need to know" will be involved in or informed of harassment claims.

In respect of a person who is the subject of any disclosure investigated by or on behalf of the Group, the *'Risk and Audit Manager'* may:

- Inform them as to the substance of the allegations;
- Give them an opportunity to answer the allegations;
- Inform them as to the substance of any adverse comment that may be included in any report arising from the investigation; and
- Record his/her defence - set out fairly in any report.

If the allegations in a disclosure have been investigated, and the person who is the subject of the disclosure is aware of the allegations or the fact of the investigation, the *'Risk and Audit Manager'* may formally advise the person who is the subject of the disclosure of the outcome of the investigation.

The Group will give its full support to a person who is the subject of a disclosure where the allegations contained in a disclosure are clearly wrong or unsubstantiated. If the matter has been publicly disclosed, the *'Risk and Audit Manager'* will consider any request by that person to issue a statement of support setting out that the allegations were clearly wrong or unsubstantiated.

13. REVIEW

These procedures will be reviewed annually to ensure they meet the objectives of the relevant legislation and remain effective for the Group and may be changed at any time at the discretion of the Board of Directors.