

rhipe

# Whistleblower Policy

Human Resources

## Document History

Date	Version No.	Author/Modified By	Revisions
14/11/19	V1.01	Alyssa De Leon	Initial Draft
18/12/19	V1.1	Alyssa De Leon	Minor Revisions
18/12/19	V1.1	The Board of Directors	Approval

## Whistleblower Policy Statement

rhipe Limited (ACN 112 425 436) including its related companies (Company or rhipe) is committed to the highest levels of moral and ethical standards and promoting a culture of honest and ethical behaviour underpinned by the principles of corporate integrity and good corporate governance. Persons who may have a working relationship with the Company are often the first to be exposed to instances of undesirable behaviour. The Company recognises the importance in identifying and reporting suspected unethical, illegal or undesirable behaviour and encourages the disclosure of such information.

This Whistleblower Policy (Policy) has been adopted to provide protections and measures to those who disclose information. The Company fosters a safe and confidential environment where such concerns may be raised without the fear of reprisal or detrimental treatment. The Company is committed to address each disclosure to prevent harm to others and to support the long-term sustainability of the business.

## Purpose of Policy

rhipe Limited (ACN 112 425 436) including its related companies (Company or rhipe) is committed to the highest levels of moral and ethical standards and promoting a culture of honest and ethical behaviour underpinned by the principles of corporate integrity and good corporate governance. Persons who may have a working relationship with the Company are often the first to be exposed to instances of undesirable behaviour. The Company recognises the importance in identifying and reporting suspected unethical, illegal or undesirable behaviour and encourages the disclosure of such information.

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### The objectives of this policy are to:

1. Encourage reporting of any issues that are contrary to the Code of Conduct and may represent dishonest or unethical behaviour and other Reportable Matters that may fall within the scope of this Policy (see next page);
2. Outline various avenues for reporting;
3. Provide transparency around the Company's framework for receiving, handling and investigating disclosures;
4. Outline any protections afforded to you so that you feel safe disclosing any instances of wrongdoing.

Please note that this policy excludes personal work grievances, see pages 4 and 5 of this Policy for more information.

This policy will be made available to all relevant persons on the Company's intranet site and website.

## Application of Policy

This policy is underpinned by the legislative landscape governing whistleblowers in Australia, however the processes set out in this policy is applicable in all locations in which the Company operates.

This Policy applies to the following persons listed below:

- (a) A Director or Company Secretary (**Officer**) of the Company;
- (b) An Employee of the Company, whether former or current and whether casual, part time or full time (**Employee**);
- (c) A contractor or supplier of goods or services including an Employee, whether paid or unpaid of the Company;
- (d) An associate of the Company; and
- (e) Relatives of the persons described in points 1 – 4 above which includes spouse, parent, dependent or sibling, (collectively referred to as **Discloser(s)**).

## What is Whistleblowing?

Whistleblowing may be defined as making a certain disclosure of actual or potential conduct that a person reasonably believes is unlawful (see below for examples of reportable matters). A whistleblower is a person who discloses information regarding wrongdoings of a company or organisation to the attention of the company, law enforcement agencies or government authorities.

## Reportable Matters

Whistleblowing may be defined as making a certain disclosure of actual or potential conduct that a person reasonably believes is unlawful (see below for examples of reportable matters). A whistleblower is a person who discloses information regarding wrongdoings of a company or organisation to the attention of the company, law enforcement agencies or government authorities.

### Matters to report

**You may make a report under this policy if you have reasonable grounds to suspect that a rhipe Officer, Employee, contractor, supplier or associate of rhipe has engaged in conduct that:**

- (a) is dishonest;
- (b) is fraudulent;
- (c) is negligent;
- (d) is unethical; is in a breach of trust or duty;
- (e) is considered a danger or to the public;
- (f) is in breach of rhipe's policies;
- (g) is illegal;

- (h) amounts to offering or accepting bribes;
- (i) may cause financial loss or damage to rhipe's reputation;
- (j) involves any other kind of misconduct or improper state of affairs; or
- (k) may cause harm to consumers and/or the community (collectively referred to as Reportable Matters).

Reportable Matters do not always involve a contravention of a law, it may be conduct that relates to dishonest or unethical behaviour and practices that may pose as a significant risk to the Company, its reputation or the reputation of its vendors and partners.

A Discloser of a Reportable Matter may be afforded protection under certain legislation, please refer to Annexure A.

## Out of scope matters

There may be matters that should be reported to the Company but do not fall under the scope of this policy. For the avoidance of doubt, Reportable Matters does not include any personal work-related grievances such as:

- (a) an interpersonal conflict between you and another employee;
- (b) a decision relating to your engagement, transfer or promotion;
- (c) a decision relating to your terms and conditions of engagement;
- (d) a decision to suspend or terminate your engagement, or otherwise a disciplinary procedure that relates to you; and
- (e) matters pertaining to your employment that impacts you personally.

The above matters may not have broader implications for the Company however such matters should be reported to the Company's Human Resources team in accordance with the Formal Procedure<sup>1</sup>.

<sup>1</sup> Rhipe Employee Handbook

There may be instances where a personal work-related grievance might also include a Reportable Matter in which case, you should report the matter in accordance with this policy and depending on the nature of the circumstances, such matter may fall within the scope of this Policy.

## Responsibility to report

The success of the Company relies on the confidence in the way that the Company conducts its business activities. When you become aware or have reasonable grounds to suspect a Reportable Matter, the Company encourages you to come forward and report such behaviour in accordance with this Policy.

## False or Misleading Reporting

When disclosing a Reportable Matter, you must have reasonable grounds to suspect the information to be true however you must not make any false reports. False reports may include but are not limited to:

- (a) trivial or vexatious disclosures with no substance; or
- (b) disclosures that may have been made maliciously or knowingly to be false.

False reports will not be tolerated by the Company. Where it is found that a false report has been made under this Policy, you may be in breach of the Company's Code of Conduct and may result in disciplinary action. The disclosure may not receive the protection afforded under certain legislation or this Policy if it is proved to be false.

## Emergency Disclosures

Certain disclosures may be made to a journalist or parliamentarian under certain circumstances however it is extremely important that you understand under what conditions these disclosures may be made. Refer to Annexure B or speak to your personal legal representative.

## How to make a disclosure

### Reporting Channels

The Company has several reporting channels available for the purposes of making a report under this Policy. You are encouraged to report using one of the following channels, the following persons are eligible recipients to receiving information regarding the Reportable Matter:

**(a) Chairman**

The appointed Chairman of the Company.

**(b) Chief Executive Officer**

The appointed Chief Executive Officer of the Company.

**(c) Senior Manager**

A member of the Company's Executive Leadership Team

**(d) Whistleblower Officer(s)**

The Company has appointed the following Whistleblower Officer(s) as follows:

**Name:** Mark McLellan

**Phone:** + 61 452 521 634

**Position:** Chief Financial Officer

**Email:** [mark.mclellan@rhipe.com](mailto:mark.mclellan@rhipe.com)

**Name:** Alyssa De Leon

**Phone:** +61 2 8484 5039

**Position:** Legal & Compliance Officer

**Email:** [alyssa.deleon@rhipe.com](mailto:alyssa.deleon@rhipe.com)

The Whistleblower Officer(s) has the ultimate responsibility of receiving your disclosure. Please refer to the Assessment of disclosed matters of this Policy that outlines the responsibilities of a Whistleblower Officer.

Collectively, the Chairman, Chief Executive Officer, Senior Manager(s) and Whistleblower Officers are referred to as **Eligible Recipients**.

## Information to be provided during disclosure

When making a disclosure, the Company encourages you to provide information in relation to the following:

- (a) Identity of the Company's personnel involved;
- (b) Nature of the allegation;
- (c) Dates or date period of alleged activity;
- (d) Duration or frequency of alleged activity; and
- (e) Any physical evidence to support the allegation.

The above list is not exhaustive, and the Company encourages you to provide as much information as possible to allow a thorough and fair investigation to be completed.

## Confidentiality

The Company must not disclose the Discloser's identity or any information that might lead to the identity of a Discloser. The only exceptions that apply are if the Disclosers identity is disclosed:

- (a) To Australian Securities Investment Commission (ASIC) or Australian Prudential Regulation Authority (APRA) or a member of the Australian Federal Police;
- (b) a legal practitioner (for the purposes of obtaining legal advice or representation in relation to relevant Whistle bower laws);
- (c) a person or body prescribed by the regulations; or
- (d) with the consent of the Discloser.

The Company takes the disclosure of identity very seriously and any person(s) found to disclose the identity of a Discloser outside the above exceptions may be in breach of the Company's Code of Conduct.

To ensure the identity of a Discloser is kept confidential, the Company will:

- (a) ensure that any documents whether in paper or electronic form relating to Reportable Matters are stored securely in accordance with the Company's Information Security Management System;
- (b) all information relating to Reportable Matters is accessible by limited personnel on a need to know basis; and
- (c) restrict the number of person(s) involved in receiving, handling, investigating any Reportable Matters.

## **Anonymity**

Certain disclosures may be made to a journalist or parliamentarian under certain circumstances however it is extremely important that you understand under what conditions these disclosures may be made. Refer to Annexure B or speak to your personal legal representative.

## **Protection**

The Company strictly prohibits any form of Detrimental Conduct against you as a Discloser. Detrimental Conduct includes but is not limited to the following:

- (a) Termination of your employment;
- (b) Alteration of your duties;
- (c) Harassment or intimidation;
- (d) Harm or injury to you or your property; or
- (e) Damage to your reputation, property, business or financial position.

In practice, any administrative action required to be carried out as a result of a Reportable Matter or any unsatisfactory work performance by the Discloser managed by a performance framework may not be considered Detrimental Conduct.

## **Support Available**

The Company is committed to protecting you against Detrimental Conduct and subject to the nature and circumstances of each case, the following protections provided by the Company may include:

- (a) Monitoring and management of behaviour;
- (b) Possible physical relocation; or
- (c) Rectification any detriment suffered (if any) as a result of a disclosure

Disclosers who are current or former employees or who are related to employees will have access to the Company's Employee Assistance Programme (EAP) which provides free, confidential, short term support services. Please refer to the intranet employee resource centre for further information.

Whilst EAP provides services to support you in dealing or coping with a matter, please note that EAP are not Eligible Recipients to receive disclosures of Reportable Matters. You may not be afforded the same protection



for disclosing these matters to EAP. EAP is simply a personal support service. Where the Company cannot be applied to other Disclosers, the Company will seek to offer as much support as practicable.

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<sup>2</sup> Corporations Act, s1317AAE.

## Assessment of disclosed matters

All disclosures made under this Policy will be dealt with in accordance with this section of the Policy.

### Disclosure and Preliminary Scope Assessment

Once a Reportable Matter has been reported via a reporting channel, it is the responsibility of the officer, Senior Manager or Whistleblower officer (Recipient), as soon as practicable, to complete the following:

- (a) Removal of information which identifies or may identify the Discloser (unless the Discloser has provided their consent);
- (b) complete a Reportable Matter report detailing the allegations;
- (c) complete a preliminary scope assessment to determine whether the disclosure falls within this Policy.

Should the Recipient require further information to assess the matter, the Discloser will be contacted to obtain such information. However, in instances where the Discloser has decided to remain anonymous and has not left any contact details to allow two-way communication, the Company may not be equipped to adequately deal with the Reportable Matter.

### Appointment of investigator

Where the Recipient determines that a Reportable Matter falls within scope of this Policy, and an investigation is warranted due to the nature and circumstances of the Reportable matter, an Investigator will be appointed.

In cases where disclosures are made and do not fall within the scope of this policy, the Reportable Matter will be dismissed, and an outcome provided to the Discloser.

### Investigation

Upon appointment of an investigator, the investigator must, having determined the nature and scope of the investigation:

- (a) Investigate the matter in an objective and fair manner;
- (b) obtain necessary technical, financial or legal advice that may be required during the course of the investigation; and
- (c) report on the outcome of an investigation

## Support for persons implicated in disclosure

The Company will take all reasonable steps to ensure that any persons to whom a disclosure relates to are:

- (a) treated fairly; and
- (b) treated in accordance with any relevant Company policy

Any person(s) implicated during disclosures will also have access to the Company's Employee Assistance Programme (EAP) which provides free, confidential, short term support services. Please refer to the intranet employee resource centre for further information.

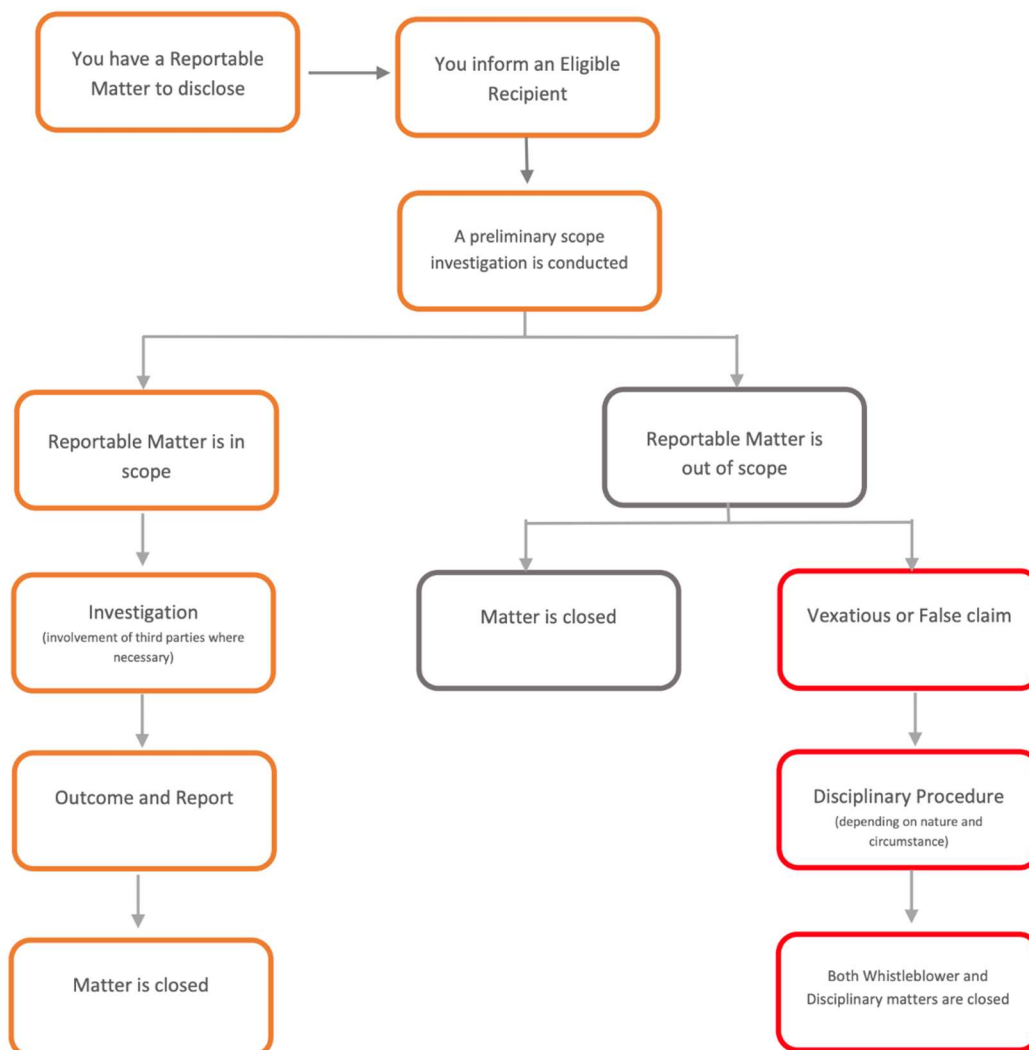
## Reporting

In accordance with the Company's Risk Governance Framework, subject to the Company's confidentiality obligations, the Company Secretary must provide the Board of Directors or its delegated subcommittee quarterly reports on all material whistle blower matters, including information on:

- (a) the number of disclosures made;
- (b) the status of investigations; and
- (c) the outcomes of any investigations and any actions taken as a result of those investigations.

## Disclosure process diagram

The diagram below provides a guide relating to the process of disclosing a Reportable Matter however please note that this is not a strict process and there may be minor deviations in the process depending on the nature and circumstance of each Reportable Matter.



## Breaches

### Policy breaches

Any breach of this policy by any employee will be taken seriously and may result in disciplinary action.

### Legislative breaches

All rhipe's officers, employees, contractors and/or suppliers are cautioned that their actions or behaviour may constitute a breach of the law and in such case, rhipe will refer to any relevant authority.

## Policy Review

This Policy will be reviewed on an annual basis by the Board to ensure its effectiveness. Any updates to the Policy as a result of the review conducted will be made available to all relevant persons within four (4) weeks of the annual review.

## Related Policies

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1. Code of Conduct

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2. rhipe Anti-Bullying & Harassment Policy & Procedure

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3. Risk Governance Framework

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## Annexure A

### Protection under the Corporations Act 2001 (Cth) (Australia only) Eligibility for protection

The *Corporations Act 2001* (Cth) provides special protection to disclosures about serious breaches of Corporations Law or other reportable conduct concerning an improper state of affairs of the Company provided that the following conditions are satisfied:

(a) The whistle blower must be a current or former:

- i. Employee of rhipe;
- ii. Officer of rhipe;
- iii. Contractor (including employee) who has supplied goods or services to rhipe;
- iv. Associate of rhipe; or
- v. Spouse, sibling or dependent of one of the persons described above.

(b) The disclosure must be made to:

- i. An Officer or Senior Manager of the Company
- ii. An auditor or a member of the audit team conducting an audit of the Company;
- iii. An actuary of the Company;
- iv. A whistle blower officer of the Company;
- v. Australian Securities Investments Commission (ASIC) or Australian Prudential Regulatory Authority (APRA).

(c) You must have reasonable grounds to suspect that the information you are disclosing about the Company indicates misconduct or an improper state of affairs in relation to the affairs of the Company.

### Protections

The protections given when the above conditions are met are as follows:

- (a) Identity protection (confidentiality);
- (b) Protection from detrimental acts or omissions;
- (c) Compensation and other remedies; and
- (d) Civil, criminal and administrative liability protection.

The above protections are also available to other disclosures made in accordance with the Corporations Act.

## Protection under the Taxation Administration Act 1953

The Taxation Administration Act 1953 (Cth) also provides special protection for disclosures in relation to misconduct or improper state of affairs in relation to the tax affairs of the Company which might help you in carrying out your tax duties. The following conditions are satisfied:

- (a) The whistle blower must be a current or former:
  - a. Employee of rhipe;
  - b. Officer of rhipe;
  - c. Contractor (including employee) who has supplied goods or services to rhipe;
  - d. Associate of rhipe; or
  - e. Spouse, sibling or dependant of one of the persons described above.
- (b) The disclosure must be made to:
  - a. An auditor or a member of the audit team conducting an audit of the Company;
  - b. A registered tax agent or BAS agent who provides tax services to the Company;
  - c. An Officer or Senior Manager of the Company;
  - d. A whistle blower officer of the Company; or
  - e. ASIC or APRA.
- (c) You must have reasonable grounds to suspect that the information you are disclosing about the Company indicates misconduct or an improper state of affairs in relation to the tax affairs of the Company.

The protections given when the above conditions are met are as follows:

- (a) Identity protection (confidentiality)
- (b) Disclosures made to your legal practitioner
- (c) Civil, criminal and administrative liability protection
- (d) Detrimental conduct protection
- (e) Compensation and other remedies

The above protections are available to disclosures made in accordance with the Taxation Administration Act 1953.

## Annexure B

### Public interest and emergency disclosures

The *Corporations Act 2001* (Cth) provides special protection to disclosures about serious breaches of Corporations Law or other reportable conduct concerning an improper state of affairs of the Company when you make disclosures to a journalist or a member of the Commonwealth or state or territory parliament (**Parliamentarian**).

Note: The reports made under this Annexure must also satisfy Annexure A.

### Reports made in the public interest

The following conditions must be satisfied:

- You previously made a report to ASIC or APRA in accordance with Annexure A.
- At least ninety (90) days has passed since your report and you do not believe that action to address your concerns is being or has been taken
- You have reasonable grounds to believe that reporting your concerns would be in the public interest
- You must give written notice to ASIC or APRA that provides enough information to identify your report and states your intention to make a public interest disclosure
- You report your concerns to a journalist or parliamentarian

### Reports of emergencies

The following conditions must be satisfied:

- You previously made a report to ASIC or APRA in accordance with Annexure A.
- You have reasonable grounds to believe that reporting your concerns would be in the public interest
- You must give written notice to ASIC or APRA that provides enough information to identify your report and states your intention to make a public interest disclosure
- You report your concerns to a journalist or parliamentarian

We encourage Disclosers who intend to use the above avenues to seek their own personal professional legal advice.