



**TOYOTA TSUSHO
(AUSTRALASIA) PTY LTD
WHISTLEBLOWER POLICY**

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1 Purpose of this policy

1.1 What is the purpose of this policy?

Toyota Tsusho (Australasia) Pty Ltd and its subsidiaries (**TTALA**) are committed to the highest standards of conduct and ethical and responsible corporate behaviour across its business activities.

The purposes of this policy are to:

- (a) encourage the disclosure of wrongdoing and ensure that individuals who disclose wrongdoing can do so safely, securely and with the confidence that they will be protected and supported;
- (b) help deter wrongdoing;
- (c) ensure disclosures are dealt with appropriately and on a timely basis;
- (d) provide transparency around TTALA's framework for receiving, handling and investigating disclosures;
- (e) support TTALA's values and Code of Conduct and Ethics (**COCE**);
- (f) support TTALA's long-term sustainability and reputation; and
- (g) meet TTALA's legal and regulatory obligations.

This policy is an important practical tool that will help TTALA identify wrongdoing that may not be uncovered unless there is safe and secure means for disclosing wrongdoing.

TTALA encourages any persons who are aware of possible wrongdoing to have the confidence to speak up.

The policy does not apply to disclosures which do not qualify for protection under the *Corporations Act 2001* (Cth) (**Corporations Act**) or the *Taxation Administration Act 1953* (Cth) (**Taxation Administration Act**). However, these disclosures may be protected under other legislation, such as, for example the *Fair Work Act 2009* (Cth).

1.2 What information does this policy contain?

This policy provides information about:

- (a) the protections available to *whistleblowers* under the Corporations Act and the Taxation Administration Act;
- (b) the persons to whom *protected disclosures* may be made, and how they may be made;
- (c) how TTALA will support *whistleblowers* and protect them from detriment;
- (d) how TTALA will investigate *protected disclosures*;
- (e) how TTALA will ensure fair treatment of employees who are mentioned in *protected disclosures*, or its employees who are the subject of such disclosure; and
- (f) how the policy will be made available to officers and employees of TTALA.

In this policy, words with italicised text including *whistleblowers* and *protected disclosures* have been defined under the relevant sections.

2 Application of this policy

To be protected under this policy, you must:

- (a) be an *eligible whistleblower* (see section 3);
- (b) make a disclosure of information about a *disclosable matter* (see section 4); and
- (c) the person to whom you make the disclosure of information must be an *eligible recipient* (see section 5).

If you satisfy all the above requirements, you are a ***whistleblower*** who is eligible for the protections and support under this policy and the disclosure you make is a ***protected disclosure***.

If a disclosure is not a *protected disclosure* it may be dealt with in accordance with TTALA's grievance and dispute resolution policy and relevant terms of the applicable enterprise agreement.

If you are considering making a disclosure under this policy, you should obtain independent legal advice to determine whether you are an *eligible whistleblower* and whether your disclosure will be a *protected disclosure*. Alternatively, you can contact Catherine Mulquiny, GM Human Resources on 0407 801 836 or cmulquiny@ttala.com.au for additional information prior to making a disclosure.

3 Who is an eligible whistleblower?

You are an *eligible whistleblower* if you are a current or former:

- (a) officer of TTALA;
- (b) employee of TTALA;
- (c) individual who supplies goods or services to TTALA or an employee of a supplier of goods or services to TTALA (whether paid or unpaid);
- (d) individual who is an associate of TTALA; or
- (e) relative, dependent or spouse of any of the above individuals.

4 When is a disclosure of information about a ‘disclosable matter’?

If you are an *eligible whistleblower*, you can make a disclosure of information under this policy if you have reasonable grounds to suspect that the information concerns a *disclosable matter*. If you do not have reasonable grounds, or the information does not concern a disclosable matter, your disclosure will not be a *protected disclosure* and you do not qualify for protection under this policy.

4.1 What constitutes reasonable grounds?

For an *eligible whistleblower* to have reasonable grounds to suspect that the information concerns a *disclosable matter* there does not have to be actual proof and the *eligible whistleblower* does not have to prove their allegations. However, the *eligible whistleblower* must have information that would lead a reasonable person to believe that the information shows, or tends to show, the conduct or action constituting the disclosable matter. A mere suspicion, allegation or conclusion with no supporting information, facts or circumstances will not be protected.

While *eligible whistleblowers* are expected to have reasonable grounds to suspect that the information they are disclosing is true, they may still qualify for protection and will not be penalised if the information turns out to be incorrect. However, if an *eligible whistleblower* knowingly makes a false report, this may be a breach of TTALA’s COCE and will be considered

a serious matter that may result in disciplinary action, up to and including termination of employment.

4.2 What is a disclosable matter?

A *disclosable matter* involves information where:

- (a) the *eligible whistleblower* has reasonable grounds to suspect that TTALA or a related body corporate of TTALA has been involved in misconduct (which may include fraud, negligence, default, breach of trust or breach of duty) or an improper state of affairs; or
- (b) the *eligible whistleblower* has reasonable grounds to suspect that TTALA (or one of its officers or employees) or a related body corporate of TTALA (or one of its officers or employees) has engaged in conduct that:
 - (i) constitutes an offence against, or a contravention of, a provision of any of the following:
 - (i) the Corporations Act;
 - (ii) the *Australian Securities and Investments Commission Act 2001*;
 - (iii) the *Banking Act 1959*;
 - (iv) the *Financial Sector (Collection of Data) Act 2001*;
 - (v) the *Insurance Act 1973*;
 - (vi) the *Life Insurance Act 1995*;
 - (vii) the *National Consumer Credit Protection Act 2009*;
 - (viii) the *Superannuation Industry (Supervision) Act 1993*;
 - (ix) an instrument made under any of the above Acts; or
 - (ii) constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
 - (iii) represents a danger to the public or the financial system; or
 - (iv) is other conduct prescribed by regulations.

Examples of *disclosable matters* may include:

- (a) theft, fraud, money laundering or misappropriation of funds;

- (b) dishonest, corrupt or illegal activities;
- (c) offering or accepting a bribe;
- (d) improper use of company funds;
- (e) misleading or deceptive practices;
- (f) improper or dishonest accounting or financial reporting;
- (g) avoidance or mismanagement of taxation obligations;
- (h) serious risks to health and safety;
- (i) unethical conduct; and
- (j) other illegal activity or breaches of legal obligations

Matters which are *personal work-related grievances* are not *disclosable matters* and do not qualify for protection under this policy.

4.3 What are personal work-related grievances?

Personal work-related grievances are those that relate to the *eligible whistleblower's* current or former employment and have, or tend to have, implications for the *eligible whistleblower* personally, but do not:

- (a) have any other significant implications for TTALA or a related body corporate to which it relates beyond that employee; or
- (b) relate to any conduct, or alleged conduct, about a *disclosable matter*.

A *personal work-related grievance* may include:

- (a) an interpersonal conflict between the *eligible whistleblower* and another employee;
- (b) a decision that does not involve a breach of workplace laws;
- (c) a decision relating to the engagement, transfer or promotion of the *eligible whistleblower*;
- (d) a decision relating to the terms and conditions of engagement of the *eligible whistleblower*;
- (e) a decision to suspend or terminate the engagement of the *eligible whistleblower*, or to otherwise discipline the *eligible whistleblower*.

However, in certain instances personal work-related grievances may still constitute a disclosable matter and qualify for protection, including a personal work-related grievance which:

- (a) includes information about misconduct, or information about misconduct that includes or is accompanied by a personal work-related grievance (“mixed reports”);
- (b) involves a breach by TTALA or a related body corporate of employment or other laws punishable by imprisonment for a period of 12 months or more, involves conduct by TTALA or a related body corporate that represents a danger to the public, or relates to information that suggests misconduct beyond the *eligible whistleblower’s* personal circumstances;
- (c) relates to conduct which causes or threatens to cause detriment to another person for making a disclosure that qualifies for protection; or
- (d) involves the *eligible whistleblower* seeking legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

You should discuss *personal work-related grievances* at first instance with your supervisor or manager in accordance with the Grievance and Dispute Resolution Policy.

5 How to make a protected disclosure

If you are an *eligible whistleblower* and want to make a disclosure of information about a disclosable matter, you must make the disclosure directly to an *eligible recipient*. These recipients are detailed in this section. It is up to an *eligible whistleblower* to decide to which *eligible recipient* they will disclose a *disclosable matter*. A disclosure may be made verbally or in writing and can be made anonymously.

Where a disclosure is made verbally, a confidential meeting with the *eligible recipient* may be requested to discuss the disclosure. A disclosure made under this policy should clearly describe the *disclosable matter* and provide as much detail as possible of the facts that mean the *eligible whistleblower* considers there are reasonable grounds to suspect the matter has occurred. It should also identify why the discloser is an *eligible whistleblower*.

5.1 Eligible recipients within TTALA

In the first instance TTALA encourages *eligible whistleblowers* to make a disclosure internally to the following Whistleblower Contact Officers in person or by phone (during office hours) or by appointment, via letter or by email

- (a) Catherine Mulquiny GM human Resources, 0407 801 836, cmulquiny@ttala.com.au, c/o TTALA, 231-233 Boundary Road, Laverton North, Vic, 3026.
- (b) Sean Copley General Manager TT Logistics, 0425 639 402, scopley@ttlogistics.com.au, c/o TTALA, 231-233 Boundary Road, Laverton North, Vic, 3026.

If an *eligible whistleblower* does not feel comfortable making a disclosure to a Whistleblower Contact Officer or wishes to make an anonymous disclosure, they can:

- (a) make an anonymous disclosure through the internal Whistleblower reporting tool available via the following link: <https://www.whistleblowingservice.com.au/toyota-tsusho/>

Additionally, an *eligible whistleblower* can also make a disclosure to one of the following *eligible recipients* and still qualify for protection:

- (a) an officer of TTALA or a related body corporate, including a Director or Secretary;
- (b) a senior manager of TTALA or a related body corporate, including the General Manager of Human Resources and General Manager TT Logistics; or
- (c) an internal or external auditor (including a member of an audit team) or actuary of TTALA or a related body corporate.

5.2 Eligible recipients outside TTALA

While it is TTALA's preference for disclosures to be made internally to give TTALA the opportunity to identify and address wrongdoing as early as possible, an *eligible whistleblower* may choose to make a disclosure to any of the following *eligible recipients* and still qualify for protection:

- (a) a legal practitioner for the purpose of obtaining legal advice or representation in relation to the operation of the whistleblower provisions of the Corporations Act (even if the legal practitioner concludes that a disclosure does not relate to a disclosable matter);
- (b) the Australian Securities and Investments Commission (**ASIC**), the Australian Prudential Regulation Authority (**APRA**), the Commissioner of Taxation (**Commissioner**), or another Commonwealth authority prescribed by regulations.

5.3 Public interest disclosures and emergency disclosures

There are additional categories of disclosures called “public interest disclosures” and “emergency disclosures” that qualify for protection. These can be made to journalists and members of Parliament but only if the *eligible whistleblower* complies with strict requirements.

It is important for *eligible whistleblowers* to understand these requirements. Before making a public interest or emergency disclosure, an *eligible whistleblower* should contact an independent legal adviser to ensure that they understand the criteria for making this disclosure in a way that qualifies for protection.

Public interest disclosures

The following requirements apply:

- (a) the *eligible whistleblower* must have first made a qualifying disclosure to ASIC or APRA (or a prescribed Commonwealth authority) and at least 90 days must have passed since the qualifying disclosure was made;
- (c) 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;
- (d) the *eligible whistleblower* has reasonable grounds to believe that making a further disclosure of the information would be in the public interest; and
- (e) before making a public interest disclosure, 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.

When these conditions have been met the *eligible whistleblower* may make the disclosure to either:

- (a) a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory (**Parliamentarian**); or
- (b) a journalist (i.e. a person working in a professional capacity as a journalist for a newspaper, magazine, radio or television broadcasting service or commercial electronic service of a similar nature) (**Journalist**),

and must only disclose information to the extent necessary to inform the recipient of the misconduct, improper state of affairs or other circumstances which are the subject of the disclosure.

Emergency disclosures

The following requirements apply:

- (a) the *eligible whistleblower* must have first made a qualifying disclosure to ASIC or APRA (or a prescribed Commonwealth authority);
- (b) the *eligible whistleblower* has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment; and
- (c) the *eligible whistleblower* gave notice to the body to which the qualifying disclosure was made that includes sufficient information to identify the qualifying disclosure and states that they intend to make an emergency disclosure.

When these conditions have been met the *eligible whistleblower* may make the disclosure to either a Parliamentarian or Journalist and must only disclose the information to the extent necessary to inform the recipient of the misconduct or the substantial or imminent danger.

5.4 Anonymous disclosures

An *eligible whistleblower* may choose to make a disclosure anonymously. 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*. If the *eligible whistleblower* makes their disclosure anonymously in accordance with this section, they will still be entitled to protection under the Corporations Act.

6 How TTALA will respond to a potential protected disclosure

- (a) If a person receives a disclosure which is purportedly made under this policy or may constitute a *protected disclosure*, the person must determine whether they consider the disclosure is a *protected disclosure*;

- (b) If the person determines that the disclosure is not a *protected disclosure*, any complaint or allegations may be addressed under TTALA's Grievance and Dispute Resolution Policy or referred to the People and Culture Manager;
- (c) If a disclosure is a *protected disclosure*, it will be assessed and considered by TTALA and a decision made as to whether it should be investigated. TTALA's response to a disclosure will vary depending on the nature of the disclosure (including the amount of information provided);
- (d) If the recipient determines that a disclosure is a *protected disclosure*, the following applies:
 - (i) the *whistleblower's* identity must be kept confidential;
 - (ii) the eligible recipient must report receipt of the disclosure to TTALA's Human Resources Department; and
 - (iii) TTALA will determine whether a formal investigation (by either an internal or external investigator) is required. The provision of information to an investigator is subject to the requirement to maintain the confidentiality of a *whistleblower's* identity set out in this clause. If an investigation is required, TTALA will endeavour to commence an investigation promptly. The process and timeframe may vary depending on the nature of the disclosure (including the amount of information provided);
- (e) Any investigation commenced will be conducted in a fair manner, independent from any persons to whom the disclosure relates. Generally, investigations will be overseen by TTALA's General Manager Human Resources.
- (f) *Eligible recipients* will keep in contact with the *whistleblower* until the matter is resolved by TTALA. If appropriate, the *whistleblower* will be told how TTALA has decided to respond to their disclosure, including whether an investigation will be conducted. However, it may not always be appropriate to provide *whistleblowers* with this information. Also, it may not be possible to provide this information where contact details are not provided;
- (g) The recipient of the disclosure may consult with the *whistleblower* about:
 - (i) whether they wish for their identity to remain confidential;
 - (ii) information that is likely to lead to the identification of the *whistleblower*; and

- (iii) whether the *whistleblower* consents to their identity or relevant information being disclosed to internal or external investigators for the purpose of assisting in the investigation;
- (h) If a *whistleblower* consents to their identity or relevant information being revealed to investigators, this should be recorded in writing;
- (i) Regardless of whether the *whistleblower* consents to their identity being revealed, all details of the report and investigation of whistleblowing disclosures is to be conducted in a confidential manner. Any breach of confidentiality by an employee during and following the reporting and investigation process may lead to disciplinary action up to and including termination of employment;
- (j) Where an individual is alleged to have engaged in or otherwise been involved in conduct that falls within a *disclosable matter* as set out in this policy, that person will be given details of the alleged conduct and will be given an opportunity to respond to the allegations before a decision is reached;
- (k) If the investigation finds that the information about the alleged *disclosable matter* is substantiated, TTALA will consider what action to take. This may include undertaking separate disciplinary action against employees found to be involved in wrongdoing or reporting the matters to an appropriate external body, for example the police.

A *whistleblower* may also choose to remain anonymous during the investigation and after the investigation is finalised. During an investigation, a *whistleblower* may also refuse to answer questions that they feel may reveal their identity. However, even if a *whistleblower* wishes to remain anonymous, they should still be prepared to maintain ongoing, two-way communication with TTALA so that it can ask them follow up questions or provide feedback. In some cases, it may be difficult for TTALA to investigate an anonymous disclosure. It may be possible to address any such difficulties if the *whistleblower* provides a means of contact for any follow up questions (e.g., via an anonymous email address).

7 Legal protections for whistleblowers

7.1 Protection of identity (confidentiality)

It is illegal for a person to disclose the identity of a *whistleblower* or information that is likely to lead to the identification of the *whistleblower* (which they have obtained directly or indirectly because of the protected disclosure) unless an exception applies.

A person can disclose the identity of the *whistleblower*:

- (a) to ASIC, APRA, or a member of the Australian Federal Police (within the meaning of the *Australian Federal Police Act 1979*);
- (b) to a legal practitioner (for the purposes of obtaining legal advice or legal representation about the whistleblower provisions in the Corporations Act);
- (c) to a person or body prescribed by regulations; or
- (d) with the *whistleblower's* consent.

A person can disclose the information contained in a disclosure with or without the *whistleblower's* consent if:

- (a) the information does not include the *whistleblower's* identity;
- (b) it is reasonably necessary for investigating the issues raised in the disclosure; and
- (c) the person has taken all reasonable steps to reduce the risk that the *whistleblower* will be identified from the information.

A *whistleblower* may lodge a complaint with TTALA about a breach of confidentiality. A *whistleblower* may also lodge a complaint with a regulator, such as ASIC, APRA or the ATO, for investigation.

7.2 Protection from detriment

A person must not engage in conduct that causes detriment to a *whistleblower* (or another person), in relation to a disclosure, if:

- (a) the person believes or suspects that the *whistleblower* (or another person) made, may have made, proposes to make or could make a protected disclosure; and
- (b) the belief or suspicion is the reason, or part of the reason, for the conduct.

A person must not make a threat to cause detriment to a *whistleblower* (or another person) in relation to a disclosure. A threat may be express or implied, or conditional or unconditional. A *whistleblower* (or another person) who has been threatened in relation to a disclosure does not have to actually fear that the threat will be carried out.

Detrimental conduct includes any of the following actions, or threats to engage in the following actions:

- (a) dismissal of an employee;
- (b) injury of an employee in their employment;
- (c) alteration of an employee's position or duties to their disadvantage;
- (d) discrimination between an employee and other employees of the same employer;
- (e) harassment or intimidation of a person;
- (f) harm or injury to a person, including psychological harm;
- (g) damage to a person's property;
- (h) damage to a person's reputation;
- (i) damage to a person's business or financial position; or
- (j) any other damage to a person.

However, detrimental conduct does not include legitimate administrative or management action where there are grounds that would justify the action against any other person in the same circumstances. Examples of non-detrimental conduct includes:

- (a) administrative action that is reasonable for the purpose of protecting a *whistleblower* from detriment (e.g. moving a *whistleblower* who has made a disclosure about their immediate work area to another office to prevent them from detriment);
- (b) managing a *whistleblower's* unsatisfactory work performance, if the action is in line with TTALA's performance management framework.

7.3 Compensation and other remedies

A *whistleblower* (or any other employee or person) can seek compensation and other remedies through the courts if they suffer loss, damage or injury because of a disclosure and TTALA failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct. We encourage you to seek independent legal advice.

7.4 Protection from liability

A *whistleblower* is protected from civil, criminal and administrative liability in relation to their *protected disclosure*. However, the protections do not grant immunity for any misconduct in which a *whistleblower* has engaged that is revealed in their *protected disclosure*.

For the purpose of this policy:

- (a) civil liability may include, for example, legal action against the *whistleblower* for breach of an employment contract, duty of confidentiality or another contractual obligation;
- (b) criminal liability may include, for example, attempted prosecution of the *whistleblower* for unlawfully releasing information, or other use of the disclosure against the *whistleblower* in a prosecution (other than for making a false disclosure); and
- (c) administrative liability may include, for example, disciplinary action for making the disclosure.

7.5 Protection in relation to tax matters

In addition to the protections under the Corporations Act, disclosure of information by a *whistleblower* may qualify for protection under the Taxation Administration Act (See Attachment 1). If you are considering making a disclosure under this policy, you should obtain independent legal advice to determine whether the protections under the Taxation Administration Act apply. How TTALA will support and protect whistleblowers

8.1 Confidentiality of a *whistleblower's* identity

To reduce the risk that a *whistleblower* will be identified from the information contained in their protected disclosure (to the extent practicable and where no exception to confidentiality applies):

- (a) personal information or reference to the *whistleblower* witnessing an event will be redacted;
- (b) the *whistleblower* will be referred to in a gender-neutral manner;
- (c) where possible, the *whistleblower* will be contacted to help identify certain aspects of their disclosure that could inadvertently identify them;
- (d) disclosures will be handled and investigated by qualified persons;
- (e) paper and electronic documents and other materials relating to disclosures will be stored securely;

- (f) access to information relating to a disclosure will be limited to those directly involved in managing and investigating the disclosure;
- (g) only a restricted number of people who are directly involved in handling and investigating a disclosure will be made aware of a *whistleblower's* identity (subject to the *whistleblower's* consent) or information that is likely to lead to the identification of the *whistleblower*;
- (h) communications and documents relating to the investigation of a disclosure will not be sent to an email address or to a printer that can be accessed by other staff; and
- (i) persons involved in handling and investigating a disclosure will be reminded about the confidentiality requirements.

If you have any questions about the above measures, please speak to a Whistleblower Contact Officer.

It is important to note that, in practice, people may be able to guess the *whistleblower's* identity if the *whistleblower* has previously mentioned to other people that they are considering making a disclosure, the *whistleblower* is one of a very small number of people with access to the information, or if the disclosure relates to information that a *whistleblower* has previously been told privately and in confidence.

8.2 Prevention of detriment because of whistleblowing

Where a person has made a whistleblowing disclosure, TTALA will take reasonable precautions to ensure that the whistleblower is not subjected to any detriment because a person made a whistleblowing disclosure or is suspected to have made a whistleblowing disclosure.

Detriment includes any of the following actions, or threats to engage in the following actions:

- (a) dismissal of an employee;
- (b) injury of an employee in his or her employment;
- (c) alteration of an employee's position or duties to his or her disadvantage;
- (d) discrimination between an employee and other employees of the same employer;
- (e) harassment or intimidation of a person;
- (f) harm or injury to a person, including psychological harm;
- (g) damage to a person's property;

- (h) damage to a person's reputation;
- (i) damage to a person's business or financial position; or
- (j) any other damage to a person.

Detriment does not include legitimate management action where there are good and sufficient grounds that would justify the action against any other person in the same circumstances, as long as the fact that a person has made a protected disclosure is not a substantial or operative reason for taking action.

Subjecting a whistleblower to detriment will not be tolerated. Disciplinary action (potentially including termination of employment) may be taken against any person found to have subjected another person to detriment in breach of this policy.

It is important to be aware that making a whistleblowing disclosure does not excuse liability or protect a person from detriment for reasons other than the person has made a whistleblowing disclosure. For example, where an employee has been involved in misconduct that forms part of a disclosable matter, they may still be subjected to disciplinary action, which may include termination of employment, for their involvement in the misconduct.

However, depending on the circumstances, TTALA may take the fact that the employee brought the misconduct to its attention into account when determining what actions to take. To protect a *whistleblower* from detriment, TTALA will:

- (a) help to identify any support services available to the *whistleblower* (including counselling) if the *whistleblower* requires support;
- (b) offer strategies to help a *whistleblower* manage stress, time or performance impacts, or other challenges resulting from the disclosure or its investigation;
- (c) consider and discuss with the *whistleblower*, where appropriate and in so far as is reasonably practicable having regard to the operations of the business, a temporary change to the whistleblower's working arrangements to protect the *whistleblower* from risk of detriment;
- (d) provide training to managers in relation to maintaining the confidentiality of a disclosure and managing other risks of detriment to *whistleblowers*; and
- (e) where appropriate, take disciplinary action (up to and including termination of employment) against any person found to have subjected the *whistleblower* to detriment in breach of this policy.

If a *whistleblower* believes that they have suffered detriment, they may contact [insert contact]. In addition, a *whistleblower* may seek independent legal advice or contact regulatory bodies, such as ASIC, APRA or the ATO, if they believe they have suffered detriment.

8.3 Support for whistleblowers

A whistleblower will be supported through the whistleblowing process.

The eligible recipient that received the disclosure will have the primary responsibility to support the whistleblower unless the whistleblower agrees to their identity or information that it likely to identify them being disclosed to another person for the purpose of receiving support.

Examples of the support which may be provided to a whistleblower include:

- (a) Discussing the whistleblower's expectations of the process and the potential outcomes of the process
- (b) Providing information about the protections provided to whistleblowers
- (c) Helping identify any external support services that may be available (for example counselling or legal assistance)
- (d) Discussing what TTALA intends to do with the disclosed information, and potential timeframes for action
- (e) Confirming the whistleblower's and others' responsibility to maintain confidentiality of the investigation process
- (f) Where appropriate, notifying the whistleblower of the actions being taken to address the matters disclosed (which may include no action) and the reason for any actions
- (g) Providing a first point of contact for any concerns that the whistleblower may have about being subjected to potential or actual detriment

A person must not be subjected to any detriment for assisting or supporting a whistleblower.

8 How TTALA will ensure the fair treatment of its employees who are mentioned in a disclosure that qualifies for protection

TTALA will ensure the fair treatment of employees mentioned in a disclosure as far as reasonably practicable. This will include:

- keeping the identity or information that is likely to lead to the identification of the employees confidential,
- keeping the employees reasonably informed about the progress of the disclosure (where practical and appropriate), and
- when investigating the disclosure, doing so in an objective, fair and independent manner.

For example:

- (a) disclosures will be handled confidentially, when and as far as it is practical and appropriate in the circumstances;
- (b) an employee who is the subject of a disclosure will be advised about the subject matter of the disclosure as and when required by principles of natural justice and procedural fairness, which will depend on the circumstances. In some circumstances, informing an employee at an early stage of the investigation may compromise the effectiveness of the investigation, such as when there may be concerns that the employee may destroy information or the disclosure needs to be referred to ASIC, APRA the Australian Tax Office or Federal Police;
- (c) disclosures will be assessed and may be the subject of an investigation with the objective of an investigation is to determine whether there is enough evidence to substantiate or refute the matters reported. If an investigation needs to be undertaken, the process will be objective, fair and independent;
- (d) an employee who is the subject of a disclosure may contact the entity's support services (e.g. counselling);
- (e) where it is determined that the disclosure or any evidence provided by any person during the investigation constitutes a false or misleading allegation(s) or information, the person may be subject to disciplinary action which may include termination of employment.

9 General information about this policy

10.1 Access to this policy

This policy will be made available to officers and employees of TTALA via its Internal Intranet and copies of this policy will be provided to all new employees.

10.4 Other matters

This policy is not intended to go beyond the relevant legislation. This policy does not form part of any terms of employment and does not impose any contractual duties, implied or otherwise on TTALA.

TTALA may vary, withdraw and/or replace this policy at its discretion.

Annexure 1 – Overview of additional protections relating to tax matters

The Taxation Administration Act provides protections to eligible whistleblowers (within the meaning of the Taxation Administration Act) who make disclosures about a breach of any Australian tax law or misconduct in relation to tax affairs where the following conditions are satisfied:

- (a) the eligible whistleblower reports the matter to a Whistleblower Contact Officer (as set out in the policy), a director, secretary or senior manager of TTALA, any TTALA external auditor (or member of that audit team), a registered tax agent or BAS agent who provides tax or BAS services to TTALA, or any other team member or officer of TTALA who has functions or duties relating to the tax affairs of TTALA (each, an *TTALA Recipient*), the Commissioner, or a lawyer for the purpose of obtaining legal advice or representation in relation to a disclosure;
- (b) if the disclosure is made to an *TTALA Australia Recipient* - the eligible whistleblower has reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of TTALA or an associate of TTALA and considers that the information may assist the *TTALA Recipient* to perform functions or duties in relation to the tax affairs of TTALA or an associate of TTALA; and
- (c) if the disclosure is made to the Commissioner - the eligible whistleblower considers that the information may assist the Commissioner to perform functions or duties in relation to the tax affairs of TTALA or an associate of TTALA.

The Taxation Administration Act provides protections to eligible whistleblowers when the above conditions are satisfied, including:

- (a) protection from civil, criminal and administrative legal action in relation to the disclosure;
- (b) protection from detriment (or threat of detriment) engaged in on the belief or suspicion that the eligible whistleblower has made, may have made, propose to make or could make a disclosure, and certain rights to compensation for damages caused by such detriment;
- (c) protection of the eligible whistleblower's identity, unless the person consents to the disclosure or where:

- (i) the disclosure is only to the extent reasonably necessary for the effective investigation of the allegations raised in the disclosure;
- (ii) the concern is reported to the Commissioner or the Australian Federal Police;
- (iii) the concern is raised with a lawyer for the purpose of obtaining legal advice or representation;

where the disclosure was made to the Commissioner, the information disclosed is not admissible in evidence against the eligible whistleblower in criminal proceedings or in proceedings for the imposition of a penalty (other than proceedings in respect of the falsity of information).