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# Whistleblower Policy

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AVADA Group Limited ACN 648 988 783

Approved by the Board on 20 September 2024

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## 1 Introduction

This Policy applies to AVADA Group Limited (ACN 648 988 783), and its subsidiaries (the **Company**).

The Company is committed to fostering and embedding the highest standards of ethical and accountable conduct, and to supporting and protecting those who make a whistleblower disclosure.

The Company is subject to the *Corporations Act 2001 (Cth)* (**Corporations Act**) and the *Taxation Administration Act 1953 (Cth)* (**Taxation Administration Act**) and has obligations under those Acts in relation to the receipt and investigation of whistleblower disclosures. The Company must take steps to protect a whistleblower's identity and ensure that whistleblowers are protected from detrimental conduct. Breaches of the Company's obligations under the Corporations Act and Taxation Administration Act may constitute a criminal offence.

This Policy sets out who can receive and deal with whistleblower disclosures and protect those who make a whistleblower disclosure from retaliation or detrimental conduct.

The Company encourages transparency, integrity and accountability. Accordingly, the purpose of this Policy is to provide those who work with or at the Company with the ability to raise concerns, freely and without fear of repercussions, regarding actual or suspected misconduct or any improper state of affairs (including tax affairs) within the Company.

This Policy is available on the Company's intranet and website.

## 2 Application and Scope

This Policy applies to and provides protections in relation to a disclosure by a 'Reporting Person' in relation to 'Disclosable Conduct'. For this purpose:

- a) A **Reporting Person** is an individual that is, or has in the past been:
  - an employee, officer, executive or associate of the Company;
  - a supplier (or the employee of a supplier) of goods or services to the Company, including contractors, consultants and secondees; and
  - relatives, spouses or dependents of any of the above persons.
  
- b) **Disclosable Conduct** is conduct (which can be either actual conduct or conduct that there are reasonable grounds to suspect) or a state of affairs (including tax affairs) that is dishonest, fraudulent, corrupt, illegal, in breach of law, unethical, represents a danger to the public or financial system, or a breach

of the Company's Code of Conduct. Disclosable Conduct does not generally include personal work-related grievances that affect the discloser personally and do not have significant implications for the Company, unless such actions are taken because the person has made, or could make, a whistleblower disclosure.

### **3 Making a disclosure**

#### **3.1 General Disclosures**

If any Reporting Person has knowledge of, or reason to suspect, any potential breach of the Company's Code of Conduct, they should contact their line manager immediately. If any Reporting Person feels that their line manager is not the most appropriate contact in the situation, they should instead follow the procedure outlined at paragraph 3.2 below.

#### **3.2 Whistleblower Disclosures**

In instances where any Reporting Person wishes to be protected under Australian whistleblower laws, or where they are fearful of any adverse repercussions as a result of raising a concern, the disclosure may be made in the following ways.

##### Internal disclosures

By letter, email, telephone call or in person to the Company Secretary.

##### External disclosures

Where a person does not feel safe or finds it impossible to report the Disclosable Conduct via the internal channels, they may report any alleged Disclosable Conduct to the following independent external reporting service:

Greg Whittle, Rockhead Investigations Pty Ltd

Phone: 0437 323 769

Email: whistleblower@avadagroup.com.au

For completeness, we note that disclosures can also be reported in person, by phone, email or in writing to any of the following:

- a) An officer or senior manager of the Company, including;
  - i) the company secretary;
  - ii) the managing director/CEO;
  - iii) the chief financial officer.
- b) internal auditors, or external auditors conducting an audit, of the Company;
- c) an actuary of the Company;
- d) a lawyer for the purposes of advice or representation in relation to whistleblower laws; or
- e) if the disclosure relates to the tax affairs of the Company, a registered tax agent or BAS agent of the Company or the Commissioner of Taxation.

Nothing in this Policy prevents a person from:

- a) reporting misconduct to the ASIC or APRA, or if the disclosure relates to the tax affairs of a Company, the Commissioner of Taxation; or
- b) seeking legal advice on their rights under the whistleblower laws.

Reporting Persons may choose to make their report anonymously. However, in some circumstances it may not be possible to investigate the Reporting Person's concerns where you choose to remain anonymous. This Policy exists to protect the identity of Reporting Persons who make reports.

## **4 Protections for whistleblowers**

### **4.1 Confidentiality**

If a person makes a whistleblower disclosure, the Company will not disclose the whistleblower's identity, or information likely to lead to the whistleblower's identification, unless:

- a) the whistleblower consents;
- b) the Company reports the disclosure to a lawyer for the purposes of obtaining legal advice;
- c) the Company reports the disclosure to ASIC, APRA or the Australian Federal Police;
- d) if the disclosure relates to the tax affairs of a Company, the Company reports the disclosure to the Commissioner of Taxation; or
- e) if the Company is investigating the disclosure, the Company may disclose information that is likely to lead to the identification of the whistleblower (but not the whistleblower's identity) if it is reasonably necessary to investigate the disclosure.

If the Company discloses information under paragraph 4.1 (e) above, the Company will take all reasonable steps to reduce the risk the whistleblower will be identified.

### **4.2 Protection from detrimental conduct**

The Company will not tolerate any retaliation or detrimental conduct against a person because they have or could make a whistleblower disclosure under this Policy. Detrimental conduct means any conduct that causes detriment to another person (including a threat to cause detriment to another person) because that person has made, may make, proposes to make or could make a whistleblower disclosure. This includes:

- a) dismissal of an employee;
- b) demotion or dismissal or loss of opportunity for promotion;
- c) current or future bias;

- d) injury of an employee in their employment;
- e) alteration of an employee's position or duties to their disadvantage;
- f) harassment, victimisation or intimidation of a person;
- g) harm or injury to a person, including psychological harm;
- h) damage to a person's property, reputation, business or financial position; or
- i) any other damage to a person.

Detrimental conduct will be treated seriously and may result in disciplinary action. Detrimental conduct should be reported immediately to an officer of the Company.

#### **4.3 Other Protections**

The protections that the Company will make available to protect the Reporting Persons will vary depending on the circumstances, but may include:

- a) monitoring and managing the behaviour of other employees;
- b) offering a leave of absence while a matter is investigated;
- c) relocating employees (which may, but will not necessarily, include the whistleblower) to a different working group or department; and
- d) rectifying any detriment a whistleblower has suffered.

Whistleblowers may also be entitled to other protections under Australian law, including:

- a) protection from civil, criminal or administrative legal action for making a whistleblower disclosure;
- b) protection from contractual or other remedies being sought against the whistleblower on the basis of the whistleblower disclosure;
- c) the information provided may not be admissible in evidence against the whistleblower in legal proceedings (unless the information is false); or
- d) if the whistleblower suffers detrimental conduct, compensation or other remedy.

#### **4.4 Investigating general and whistleblower disclosures**

Where it is appropriate to investigate a disclosure, preliminary investigations will be administered by the Managing Director/CEO, Company Secretary or the Executive General Manager, People & Culture.

Where necessary the Company may engage external resources to assist with an investigation.

The disclosure will be investigated objectively and as appropriate having regard to the nature of the disclosure.

All employees and officers mentioned in a disclosure will be treated fairly and in accordance with principles of natural justice.

Any persons implicated in the misconduct will have no involvement in the investigation of a disclosure.

Subject to obligations of confidentiality, the Reporting Person will be notified when an investigation is completed.

## **5 Review**

The Board will review this Policy to ensure it remains relevant to the current needs of the Company and the Board. This Policy may be amended by resolution of the Board.

## **6 Policy information**

<b>Date Approved</b>	20 September 2024
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