

VGW WHISTLEBLOWER POLICY



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1. PURPOSE

- 1.1. VGW Holdings Limited (**VGW**) is committed to encouraging a culture of compliance, high standards of ethical and honest behaviour as well as observing good risk management and corporate governance.
- 1.2. This Whistleblower Policy (**Policy**) has been developed so that Whistleblowers can freely and without fear of intimidation, punishment or reprisal report concerns where they believe that VGW or any of its controlled entities or related bodies corporate globally (together, the "**VGW Group**") or anyone connected to the VGW Group has engaged in misconduct. This Policy is an important tool for fostering a safe speak up culture and helping to identify misconduct that may not be uncovered unless there is a safe and secure means for reporting misconduct.

2. SCOPE

- 2.1. This Policy is applicable to the VGW Group in all locations worldwide.
- 2.2. As the VGW Group operates in multiple countries, this Policy is subject to the laws that apply in those countries. This means that in some cases, reports made under this Policy may be handled differently according to legislation or regulation in the relevant jurisdiction.
- 2.3. Regardless of the applicable law, the VGW Group will at a minimum apply the protections relating to confidentiality and detriment to all Whistleblowers who report a matter in accordance with this Policy.
- 2.4. The **Annexure** outlines certain information about the protections available under Australian whistleblowing laws, and other important matters.

3. WHO CAN MAKE A REPORT UNDER THIS POLICY

- 3.1. A "**Whistleblower**" can make a report under this Policy. A Whistleblower is a current or former:
 - a) employee of any VGW Group entity, including employees who are permanent, casual, part time, fixed term or temporary, interns, secondees and managers;
 - b) individual who supplies goods or services to any VGW Group entity (whether paid or unpaid), including contractors, consultants, service providers and business partners) and each of their employees;
 - c) officer or associate of the VGW Group, for example, a director or secretary of VGW or of a related body corporate of VGW; and
 - d) relative, dependent or spouse (or the dependent of a spouse) of any individual referred to above.

4. WHAT CAN BE REPORTED UNDER THIS POLICY

- 4.1. Reports can be made under this Policy by a Whistleblower who has a reasonable and genuine concern about actual or suspected misconduct, or an improper state of affairs or circumstances, in relation to the VGW Group.



- 4.2. Examples of what might constitute misconduct include the following:
- a) practices or behaviours of concern relating to compliance with policies and procedures or legal or regulatory requirements (including anything that may be illegal);
 - b) unethical conduct, such as dishonestly altering company records or data or adopting questionable accounting practices;
 - c) issues of honesty or integrity, including internal fraud, theft, bribery and corruption;
 - d) conflicts of interest, including those relating to outside business interests, relationships, improper payments and donations;
 - e) breaches of privacy or confidentiality, including in relation to VGW Group and customer information;
 - f) conduct that may cause VGW Group financial loss or damage to its reputation;
 - g) information that indicates a significant risk to public safety, the environment or the stability of, or confidence in, the financial system; and
 - h) engaging in or threatening to engage in detrimental conduct against a person who has made a report or is believed or suspected to have made or be planning to make a report under this Policy.

5. WHAT SHOULD NOT BE REPORTED UNDER THIS POLICY

- 5.1. While speaking up is encouraged, not everyone nor all types of concerns are intended to be covered by this Policy. Examples of matters that generally are not intended to be covered by this Policy are outlined below.

Customer Complaints

- 5.2. Customers who are concerned with the way the VGW Group has handled any matter, product or service, including an existing complaint, should contact VGW via the avenues provided in the Terms and Conditions for the brand to which the concern relates.

Personal Work-Related Grievances

- 5.3. Current or former VGW Group employees who want to report a grievance that affects only them personally in the context of their current or past employment should contact the VGW People & Culture department.
- 5.4. Examples may include:
- a) an interpersonal conflict between the employee and another employee of VGW Group;
 - b) a decision that does not involve a breach of workplace laws;
 - c) a decision relating to the engagement, transfer or promotion of the employee;
 - d) a decision relating to the terms and conditions of engagement of the employee; and
 - e) a decision to suspend or terminate the engagement of the employee, or otherwise to discipline the employee.



6. HOW TO MAKE A REPORT

- 6.1. Reports can be made via email, post or online (see further below). A Whistleblower Officer (or the Alternative Whistleblower Officer) is assigned to every report to assess it and arrange for an investigation, if appropriate.
- 6.2. The current Whistleblower Officers are Mike Thunder, General Counsel and Jessica Godulski, Managing Legal Counsel.
- 6.3. The current Alternative Whistleblower Officer is Ulwy Shaheer, Head of AML Compliance.
- 6.4. If a report relates, or may give rise, to a conflict with a Whistleblower Officer that report should be made to the Alternative Whistleblower Officer. In these circumstances the Alternative Whistleblower assumes the role and responsibilities of the Whistleblower Officer in relation to the report.

Online – VGW Reporting Service

- 6.5. Reports can be made online via the VGW Reporting Service provided by Whispli at www.vgw.whispli.com/lp/reportingservice which can also be accessed by current VGW Group staff via the VGW intranet (MILO) or using the below QR code:



- 6.6. This service has been established to facilitate anonymous and confidential reporting and is accessible 24 hours a day, 7 days a week.
- 6.7. If a report relates to a member of the VGW Legal Team, this must be identified when answering the applicable question when making the report. The report will then be provided to the Alternative Whistleblower Officer rather than to the Whistleblower Officers.

Email

- 6.8. Reports can be made by contacting:
 - a) the Whistleblower Officers via email at vgwreporting@vgw.co; or
 - b) where appropriate, the Alternative Whistleblower Officer via email at alternativeWO@vgw.co.

Post

- 6.9. Reports can be made by post by mailing an envelope marked “Strictly Private and Confidential” to:

VGW Reporting Service
Attention: Whistleblower Officer OR Alternative Whistleblower Officer (as applicable)



PO Box Z5421
St Georges Terrace, Perth
Western Australia 6831, Australia

Other Eligible Recipients

- 6.10. The following individuals at VGW Group are also eligible to receive reports and are required to handle that information in accordance with this Policy:
- c) members of the VGW Executive Committee;
 - d) directors and secretaries of entities of the VGW Group; and
 - e) VGW Group employees with tax duties (for tax related matters only).
- 6.11. All reports received by individuals internal to VGW eligible to receive reports will be provided to a Whistleblower Officer or to the Alternative Whistleblower Officer, unless there are exceptional circumstances. Whistleblowers are therefore encouraged to make their report using one of the other methods outlined above.

7. ANONYMOUS REPORTS

- 7.1. Anonymous reports are protected under this Policy.
- 7.2. A Whistleblower may choose to remain anonymous, including during any investigation into the report and after the investigation is finalised. If the report is not made anonymously, or an anonymous Whistleblower consents to limited disclosure of their identity (for instance, to the Whistleblower Officers and an investigator), VGW will take all reasonable steps to ensure that the Whistleblower's identity remains confidential in accordance with section 8.
- 7.3. There may be practical limitations in conducting an investigation in relation to a report received anonymously. It is recommended that a Whistleblower who wishes to remain anonymous should maintain ongoing two-way communications with VGW, so that VGW can ask follow-up questions or provide feedback and updates.
- 7.4. A Whistleblower can refuse to answer questions that they feel could reveal their identity at any time, including in follow up conversations.

8. HOW IS A WHISTLEBLOWER PROTECTED UNDER THIS POLICY

Confidentiality

- 8.1. VGW is committed to protecting the identity of Whistleblower's making reports under this Policy.
- 8.2. Measures VGW has in place for ensuring confidentiality include the following:
- a) The person receiving the report will seek permission from the Whistleblower to share their identity with the Whistleblower Officers or the Alternative Whistleblower Officer (if those individuals are not already the recipients of the report) and a restricted number of persons who may be involved in managing or investigating the report. Only persons who have been both authorised by the Whistleblower and are directly involved in handling and investigating the report will be made aware of the Whistleblower's identity (subject to the Whistleblower's consent) or information that is likely to lead to the identification of the Whistleblower.



- b) Where a Whistleblower does not give their permission to share their identity, or share their identity with particular persons involved in managing or investigating the report, the person receiving the report will disclose the information contained in the report only if:
 - i. the information does not include the Whistleblower's identity;
 - ii. all reasonable steps are taken to reduce the risk that the Whistleblower will be identified from the information; and
 - iii. it is reasonably necessary for investigating the issues raised in the report.
- 8.3. Practical steps VGW may take to protect confidentiality may include, but are not limited to:
 - a) removing information that might lead to the identity of a Whistleblower from written material;
 - b) referring to a Whistleblower in a gender-neutral context; and
 - c) liaising with a Whistleblower in relation to any further measures that might be taken in order to maintain confidentiality.
- 8.4. Despite the measures taken to protect confidentiality, there may be instances where people may be able to guess the Whistleblower's identity, for example where a Whistleblower:
 - a) has mentioned to other people they are considering making a report;
 - b) has complained or raised concerns with other people about the subject matter of the report;
 - c) is one of a very small number of people with access to the information the subject of the report; or
 - d) is reporting information that has been told to them privately and in confidence.
- 8.5. Note that for legal and regulatory reasons, where a Whistleblower's identity is known to VGW it may need to be disclosed to legal practitioners, regulators and law enforcement authorities.

Detrimental Conduct

- 8.6. VGW is committed to protecting Whistleblowers, and other persons, from detrimental conduct, or threats of detrimental conduct, because a person believes or suspects that the Whistleblower (or another person) has made, may have made, proposes to make, or could make a report.
- 8.7. A person must not engage in conduct that causes detriment to a Whistleblower (or another person) in relation to a report if:
 - a) the person believes or suspects that the Whistleblower (or another person) made, may have made, proposed to make or could make a report; and
 - b) the belief or suspicion is the reason, or part of the reason, for the conduct.
- 8.8. In addition, a person cannot make a threat to cause detriment to a Whistleblower (or another person) in relation to a report. A threat may be express or implied. It is not a requirement that the Whistleblower (or another person) actually fear that the threat will be carried out.
- 8.9. Examples of detrimental conduct include:
 - a) dismissal of an employee;
 - b) injury of an employee in their employment;



- c) alteration of an employee's position or duties to his or her disadvantage;
- d) discrimination between an employee and another employee 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, reputation, business or financial position; and
- h) any other damage to a person.

8.10. Reasonable management and administrative action conducted in a reasonable manner by VGW will not constitute detrimental conduct against a Whistleblower or another person, including (but not limited to):

- a) management or administrative action taken to protect the Whistleblower or another person from detriment; and
- b) performance management or disciplinary processes conducted in accordance with VGW Group policies.

8.11. The protections from detrimental conduct apply to a Whistleblower regardless of whether any concerns in a report are substantiated, provided that the Whistleblower acted honestly and ethically and made the report on reasonable grounds. These protections also apply to individuals conducting, assisting or participating in an investigation.

8.12. A Whistleblower, or other person, who believes they have suffered detriment in the circumstances described in this section 8 should immediately contact:

- a) the Whistleblower Protection Officer (see section 11); or
- b) a Whistleblower Officer or the Alternative Whistleblower Officer, where appropriate, either directly or through the VGW Reporting Service (see section 6).

8.13. It is important that detrimental conduct is reported immediately, as it will help VGW to provide better protection to the extent possible. Reports of detrimental conduct will be treated confidentially.

9. INVESTIGATIONS

9.1. After receiving a report from a Whistleblower, a recipient of the report will:

- a) Take all reasonable steps to ensure the Whistleblower's identity is kept confidential, subject to any permissions given by the Whistleblower.
- b) Notify a Whistleblower Officer or the Alternative Whistleblower Officer (who is for the remainder of this section included in the references to Whistleblower Officer), where appropriate, of the report. Unless the Whistleblower has given their consent to disclose their identity, the recipient will not disclose information contained in the report to the Whistleblower Officer unless:
 - i. the information does not include the Whistleblower's identity;
 - ii. they have taken all reasonable steps to reduce the risk of the Whistleblower being identified from the information (such as removing identifying details); and
 - iii. it is reasonably necessary for investigating the issues raised in the report.
- c) Where the Whistleblower has provided their contact details, update the Whistleblower that the matter has been confidentially referred to a Whistleblower Officer.

9.2. The Whistleblower Officer will, as soon as practicable, assess a report allocated to them and:



- a) Take all reasonable steps to ensure the Whistleblower's identity is kept confidential, subject to any permissions given by the Whistleblower.
 - b) Determine whether the report:
 - i. falls within the scope of this Policy;
 - ii. triggers a requirement for VGW to seek legal advice in respect of its legal obligations, including the conduct of a factual investigation into the report to assist in the provision of that advice; and
 - iii. should be investigated, and by whom.
 - c) Assess the risk of any detrimental conduct to the Whistleblower, or any other person, because the report has been made.
 - d) Determine whether the report is sufficiently serious to notify:
 - i. the Board of Directors; and
 - ii. in consultation with the Board of Directors, an external entity including a regulator or law enforcement agency.
- 9.3. Where the Whistleblower Officer determines the matter should be investigated, the investigation process will depend on the nature of the matter being investigated. The objective of an investigation into a report is to determine whether there is enough evidence to substantiate or refute the matters reported. The Whistleblower Officer will determine the nature and scope of the investigation, including:
- a) the person within or external to VGW who will lead the investigation;
 - b) the nature of any technical, financial or specialist advice that may be required to support the investigation;
 - c) the timeframe for the investigation; and
 - d) where the Whistleblower has provided their identity to the Whistleblower Officer, seeking consent for their identity to be revealed to the appointed investigator.
- 9.4. Depending on the extent of the Whistleblower's consent to disclosing their identity, the Whistleblower Officer, appointed investigator (including a legal adviser to VGW) or the recipient of the report may contact the Whistleblower for further information.
- 9.5. An investigator will document the nature and scope of their investigation and findings in a report, maintaining confidentiality. The report will be provided to the Whistleblower Officer who will provide feedback, where appropriate and subject to any confidentiality constraints, to the Whistleblower regarding the progress and outcome of, and actions arising from, any investigation. There may be circumstances where it may not be appropriate to provide details of the outcome to the Whistleblower.
- 9.6. If the Whistleblower is not satisfied with the outcome of an investigation into their report, they may write to the Whistleblower Officer seeking a review of the outcome. VGW is not obliged to reopen an investigation and may conclude a review if it finds that the investigation was conducted properly, or new information is either not available or would not change the findings of the investigation.
- 9.7. VGW will ensure all records forming part of an investigation will be kept confidential and stored securely.

10. FAIR TREATMENT OF EMPLOYEES NAMED IN A REPORT

- 10.1. VGW will ensure the fair treatment of employees mentioned in a report made under this Policy. VGW will:



- a) To the extent that it is practical and appropriate in the circumstances, handle all reports confidentially.
- b) Assess each report on its merits and investigate as appropriate, in accordance with section 9.
- c) Where appropriate, provide individuals who are accused of misconduct in a report with an opportunity to respond to allegations before any adverse findings in an investigation are made and, for employee respondents, before any disciplinary action (if appropriate) is taken.

11. SEEKING ADVICE OR SUPPORT

11.1. Issues, queries, and concerns regarding the application of this Policy can be raised with:

- a) A Whistleblower Officer (see section 6); or
- b) The Whistleblower Protection Officer:

Kiran Singh, IP Manager
Email: wpo@vgw.co

11.2. Advice regarding the application of the law and protections under the law for a Whistleblower's specific circumstances should be sought from an independent legal practitioner.

11.3. VGW Group has a confidential Employee Assistance Program available to current employees to assist with dealing with personal or professional issues. Further information is available on the VGW intranet (MILO).

12. BREACH OF POLICY

12.1. Any employee who breaches this Policy, including breaching an obligation to keep a Whistleblower's identity confidential, refusing to participate or cooperate with an investigation into a Whistleblower report or engaging in detrimental conduct against a Whistleblower or another person, may be subject to serious consequences, including disciplinary action and/or termination of employment .

12.2. VGW Group may terminate its relationship with other individuals and entities providing goods or services to the VGW Group if they breach this Policy.

12.3. VGW views the misuse of this Policy seriously and a report that is deliberately dishonest could give rise to disciplinary or other action.

13. ACCESSIBILITY AND TRAINING

13.1. This Policy will be made available on the VGW public website and on the VGW intranet (MILO) for VGW staff.

13.2. VGW staff will receive appropriate education and training regarding this Policy.

14. OWNERSHIP AND REVIEW OF POLICY

14.1. The VGW Board has ownership of this Policy and material amendments to this Policy can only be made with the approval of the Board.

14.2. Approval of the General Counsel is required for all non-material amendments.

14.3. This Policy will be monitored on a regular basis and reviewed bi-annually to ensure that it remains effective and meets the values and needs of the VGW Group and its obligations under applicable laws.



ANNEXURE

1. PURPOSE OF THIS ANNEXURE

- 1.1. This Annexure sets out a summary of the legal protections that may be available under Australian law. The *Corporations Act 2001* (Cth) (**Corporations Act**) and *Taxation Administration Act 1953* (Cth) (**Tax Act**) provide special protections (**Statutory Protections**) for reports that meet specific requirements.
- 1.2. Although many of the protections and immunities are mirrored in this Policy, some aspects of this Policy may be broader while other aspects may be narrower than the Statutory Protections. VGW will apply the standards set out in the Policy. Where the Policy is narrower, the Statutory Protections are in addition to the protections and immunities specified in this Policy.
- 1.3. This Annexure is intended for information purposes only and should not be taken as the provision of legal advice in respect of the operation and application of the Statutory Protections. Whistleblowers are encouraged to seek legal advice from an independent legal practitioner.

2. HOW TO QUALIFY FOR THE STATUTORY PROTECTIONS

The Statutory Protections apply where the person making the report satisfies each of the following requirements:

The report is made by an “Eligible Whistleblower”.

- 2.1. An “Eligible Whistleblower” is a current or former:
 - a) officer (including a director) or employee of VGW, including employees who are permanent, casual, part time, fixed term or temporary, interns, secondees and managers;
 - b) individual who supplies goods or services to VGW (whether paid or unpaid), including contractors, consultants, service providers and business partners) and each of their employees;
 - c) associate (as defined in the Corporations Act) of VGW; and
 - d) relative, dependent or spouse (or the dependent of a spouse) of any individual referred to above.

The report is made to an “Eligible Recipient” or to certain regulators

- 2.2. An “Eligible Recipient” is any one of the following:
 - a) A person authorized by VGW to receive reports. This is the Whistleblower Officers and the Alternative Whistleblower Officer.
 - b) A director or secretary of an entity in the VGW Group.
 - c) A senior manager of a VGW Group entity (a senior manager is considered to be a member of the Executive Committee).
 - d) An internal or external auditor (including a member of an audit team conducting an audit) or actuary of a VGW Group entity.
 - e) For tax related matters, VGW Group officers or employees with tax duties or registered tax agents or BAS agents of the VGW Group.
- 2.3. The Statutory Protections also apply if an Eligible Whistleblower makes:



- a) A report of information relating to a Reportable Matter directly to the Australian Securities and Investments Commission (**ASIC**), the Australian Prudential Regulation Authority (**APRA**), the Commission of Taxation (in relation to tax affairs only) or another Commonwealth body prescribed by regulation. Further information is publicly available on the relevant bodies' websites.
- b) A report to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the Statutory Protections.
- c) An "emergency disclosure" or "public interest report" (see further section 3 of this Annexure).

The Eligible Whistleblower has reasonable grounds to suspect that the report concerns a "Reportable Matter".

- 2.4. A "Reportable Matter" is information that the Eligible Whistleblower has reasonable grounds to suspect:
 - a) concerns misconduct, or an improper state of affairs or circumstances in relation to the VGW Group;
 - b) indicates that an entity in the VGW Group, or an officer or employee of an entity in the VGW Group, has engaged in conduct that:
 - i. constitutes an offence against, or a contravention of, a provision of the Corporations Act, the *Australian Securities and Investments Commission Act 2001*, the *Banking Act 1959*, the *Financial Sector (Collection of Data) Act 2001*, the *Insurance Act 1973*, the *Life Insurance Act 1995*, the *National Consumer Credit Protection Act 2009* and the *Superannuation Industry (Supervision) Act 1993*;
 - 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 prescribed by regulation;
 - c) indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of a VGW Group entity if the Eligible Whistleblower considers that the information may assist the VGW Group to perform functions or duties in relation to its tax affairs.
- 2.5. Where the report is made to the Commissioner of Taxation, a "Reportable Matter" includes information the Eligible Whistleblower considers may assist the Commissioner to perform their functions or duties under a taxation law in relation to the VGW Group.
- 2.6. Section 4 of this Policy lists the types of conduct that are within the scope of this Policy. However, not all of these will necessarily qualify for the Statutory Protections.
- 2.7. Reports relating solely to personal work-related grievances, and that do not relate to detriment or threat of detriment to the Eligible Whistleblower, do not qualify for the Statutory Protections. There are however circumstances where personal work-related grievance may qualify for the Statutory Protections. See further sections 2.10 to 2.12 of this Annexure.
- 2.8. Where the above criteria are met, the Statutory Protections are available even if a report is made anonymously.
- 2.9. An Eligible Whistleblower can still qualify for protection even if their report turns out to be incorrect.



Personal work-related grievances

- 2.10. Personal work-related grievances are grievances in respect of the Eligible Whistleblower's employment or former employment with the VGW Group which have, or tend to have, implications for the Eligible Whistleblower personally, but do not:
- a) have any other significant implications for the VGW Group; or
 - a) relate to any conduct, or alleged conduct, about a Reportable Matter.
- 2.11. Section 5.4 of this Policy contains some examples of personal work-related grievances.
- 2.12. A personal work-related grievance may still qualify for the Statutory Protections. For example, where:
- a) it contains a mix of allegations of personal work-related grievances and misconduct or an improper state of affairs;
 - b) VGW has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the report relates to information that suggests misconduct beyond the Eligible Whistleblower's personal circumstances;
 - c) the Eligible Whistleblower suffers from or is threatened with detriment for making a report; or
 - d) the Eligible Whistleblower seeks legal advice or legal representation about the operation of the protections under this Policy or the law (even if the legal practitioner concludes that the Statutory Protections are not available).

3. PUBLIC INTEREST REPORTS AND EMERGENCY REPORTS

- 3.1. Reports can be made to a journalist or parliamentarian under certain circumstances and qualify for the Statutory Protections.
- 3.2. A public interest report' is the reporting of a Reportable Matter to a journalist or a parliamentarian, where:
- a) at least 90 days have passed since the Eligible Whistleblower made the report to ASIC, APRA or another Commonwealth body prescribed by regulation;
 - b) the Eligible Whistleblower does not have reasonable grounds to believe that action is being, or has been taken, in relation to their report;
 - c) the Eligible Whistleblower has reasonable grounds to believe that making a further report of the information is in the public interest; and
 - d) before making the public interest report and after 90 days' has passed, the Eligible Whistleblower has given written notice to ASIC, APRA or another Commonwealth body prescribed by regulation that:
 - i. includes sufficient information to identify the previous report; and
 - ii. states that the Eligible Whistleblower intends to make a public interest report.
- 3.3. An 'emergency report' is the reporting of information to a journalist or parliamentarian, where:
- a) the Eligible Whistleblower has previously made a report of the information to ASIC, APRA or another Commonwealth body prescribed by regulation;
 - 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;



- c) before making the emergency report, the Eligible Whistleblower has given written notice to ASIC, APRA or another Commonwealth body prescribed by regulation that:
 - i. includes sufficient information to identify the previous report; and
 - ii. states that the Eligible Whistleblower intends to make an emergency report; and
 - d) the extent of the information disclosed in the emergency report is no greater than is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.
- 3.4. An Eligible Whistleblower intending to make a 'public interest' or 'emergency' report should seek independent legal advice before lodging the report.

4. WHAT ARE THE STATUTORY PROTECTIONS

The Statutory Protections that apply to reports protected under Australian law are as follows:

Detrimental Conduct

- 4.1. Any person who engages in detrimental conduct as described in section 9 of this Policy may be guilty of an offence and may be liable for damages.
- 4.2. An Eligible Whistleblower, or other person, may be eligible to seek compensation and other remedies through the courts if they suffer loss, damage or injury because of detrimental conduct and VGW failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

Confidentiality

- 4.3. A person who receives a report commits an offence if they disclose the Eligible Whistleblower's identity or information likely to lead to their identification, unless the Eligible Whistleblower's identity is disclosed:
 - a) to ASIC, APRA, the Australian Federal Police (**AFP**) or for tax affairs the Commissioner of Taxation;
 - b) to a legal practitioner for the purpose of obtaining legal advice or legal representation;
 - c) to a person or body prescribed by regulations; or
 - d) with the Eligible Whistleblower's consent.
- 4.4. An Eligible Whistleblower can lodge a complaint about an alleged breach of the confidentiality of their identity with:
 - a) A Whistleblower Officer, the Alternative Whistleblower Officer or the Whistleblower Protection Officer.
 - b) For matters not involving the tax affairs of VGW, ASIC or APRA.
 - c) For matters involving the tax affairs of VGW, the Commissioner of Taxation.

Other Protections

- 4.5. Eligible Whistleblowers are protected from any of the following in relation to their report:
 - a) Civil liability, for example legal action against the Eligible Whistleblower for breach of an employment contract, duty of confidentiality or another contractual obligation.
 - b) Criminal liability, for example the attempted prosecution of the Eligible Whistleblower for unlawfully



releasing information, or other use of the report against the Eligible Whistleblower in a prosecution, other than making a false report.

c) Administrative liability, for example disciplinary action for making the report.

- 4.6. Eligible Whistleblowers may also have access to other statutory protections under anti-discrimination and equal opportunity legislation, and the *Fair Work Act 2009* (Cth), or under the common law and their contracts of employment or engagement with VGW.
- 4.7. The protections available to Eligible Whistleblowers who make a report qualifying the Statutory Protections do not, however, grant the Eligible Whistleblower immunity for any misconduct the Eligible Whistleblower has engaged in that is revealed in their report or as a consequence of the report.