STATEWIDE INDEPENDENT WHOLESALERS LIMITED

Protected Disclosure Policy

Purpose

Statewide Independent Wholesalers Limited (SIW) is committed to fostering an inclusive environment where our team members and suppliers feel heard, valued, respected and have the opportunity to thrive. SIW's core values and policies reflect this commitment and expect SIW team members and its suppliers to act lawfully and ethically and in the best interests of the organisation, so if you see or experience something that's not right, it's important that you report your concern.

This policy explains the concept of a 'protected disclosure', which may apply for the most serious reports. It details how to make this type of report and what happens once you submit a report.

Who does this policy apply to?

The Protected Disclosure Policy is available to current and former SIW team members (both employees and contractors) who work for, or are contracted to, SIW, as well as suppliers, consultants, and service providers. It also includes their associates and families.

What can you use the Protected Disclosure policy for?

Some concerns may be a "disclosable matter" under the "whistleblower protection" provisions of the Corporations Act 2001 (Cth) (Corporations Act) or Taxation Administration Act 1953 (Cth) (Tax Act). If so, and you meet specific requirements, you may receive additional protections under those laws, and your report is known as a "protected disclosure". Below is information on protected disclosures and how to make them to SIW.

What Legal protections apply under the Australian Corporations Act and Tax Act?

Whistleblower protections for 'protected disclosures' - key facts

- Whistleblowers can identify and call out misconduct and improper affairs, and are provided special protections under legislation, including a right to anonymity and protection from victimisation
- Whistleblower protections apply when an '**eligible whistleblower**' makes a '**disclosable matter'** to someone who is **'authorised**' to receive the disclosure. The information below provides further detail about these important concepts.
- If you wish to make a disclosure as a whistleblower, we encourage you to direct your disclosure to a Protected Disclosure Officer. More information about how you can make a protected disclosure and how to contact our Protected Disclosure Officers are set out below.
- If you make a protected disclosure that attracts whistleblower protections, we will manage the matter in accordance with the legal requirements.
- In addition to the notes below, you can find out more information about whistleblower protections on ASIC's website here.

You can make a "protected disclosure" if:

1. you are an "eligible whistleblower" (this is explained in Part A, paragraph 1. below);
2. you make a disclosure directly to a person or entity who is eligible to receive a protected disclosure (this is explained in Part A, paragraph 2 below); and
3. you have reasonable grounds to suspect your disclosure is about a "disclosable matter" (this is explained in Part A, paragraph 3 below).

Protected disclosures are also disclosures of information to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Corporations Act and Tax Act.

Making a "protected disclosure" means that you will qualify for relevant legal protections under the Corporations Act or Tax Act (where applicable) from the time you make the disclosure. The protections apply even if you make your disclosure anonymously, and even if you or the recipient do not recognise that the disclosure qualifies for protection. The protections also apply if your disclosure turns out to be unsubstantiated, as long as you had reasonable grounds to suspect the subject of the disclosure at the time you made it.

Note that the protections do not grant immunity for any misconduct you have engaged in that is revealed in your disclosure or subsequently discovered.

A. How do I make a protected disclosure?

The requirements for making a protected disclosure on or after 1 July 2019 under the Corporations Act or Tax Act are set out below:

1. You must be an "eligible whistleblower"

An "eligible whistleblower" who may make a protected disclosure under the Australian whistleblower laws is anyone who is or has been in respect of SIW:

a. an officer;

b. an employee;

c. an individual who supplies goods or services, and employees of suppliers (whether paid or unpaid);

d. an individual who is an associate of the company;

e. either:

- in relation to the Corporations Act, a spouse or relative, dependent, or dependent of a spouse of any of the above individuals; or

- in relation to the Tax Act, a spouse, child, dependent, or spouse of a dependent, of any of the above individuals.

2. You must make the disclosure to someone authorised to receive a protected disclosure

2.1 Reporting within SIW

SIW encourages protected disclosures to be made to one of the below appointed Protected Disclosure Officers in the first instance.

Title	Name	Email	Phone
People, Safety and Culture Manager	Emma Clements	whistleblower@siw.com.au	(03) 6391 0854
Finance & Commercial Manager	Sarah Merrick		(03) 6391 0804

However, if you feel uncomfortable reporting a matter to one of the above persons, protected disclosures may also be made to SIW through one of the following in person, via email or telephone:

a. an officer or senior manager of SIW; (*Note*: *'officers' include a SIW director or company secretary; A 'senior manager' is a person whose decisions affect at least a substantial part of SIW, or have the capacity to significantly affect SIW's financial standing.)*

b. an auditor, or a member of an audit team conducting an audit, of SIW; or

c. an actuary of SIW.

In addition to the above, for disclosures under the Tax Act:

- any other employee or officer of SIW who has functions or duties that relate to the tax affairs of SIW; or
- a registered tax agent or BAS agent who provides tax agent services or BAS services to SIW.

2.2 Reporting outside of SIW

While SIW encourages eligible whistleblowers to make disclosures internally, an eligible whistleblower may also make a protected disclosure under the Corporations Act to the Australian Securities and Investments Commission (ASIC), the Australian Prudential Regulation Authority (APRA) or a prescribed Commonwealth authority. An eligible whistleblower may also make a protected disclosure under the Tax Administration Act to the Commissioner of Taxation.

2.3 Disclosures to legal practitioners

Under the Corporations Act and Tax Act, disclosures of information to legal practitioners in order to obtain legal advice or legal representation in relation to the whistleblower provisions in that legislation may also be protected disclosures.

2.4 Public interest disclosures

There is an additional category of disclosures called 'public interest disclosures' that qualify for protection under the Corporations Act only. These can be made to journalists and members of Parliament, but only if the eligible whistleblower complies with the following strict requirements:

a. the eligible whistleblower must have first made a qualifying disclosure under the Corporations Act to ASIC, APRA, or a prescribed Commonwealth authority;

b. at least 90 days has 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 public interest disclosure would be in the public interest;

e. after 90 days has passed, the eligible whistleblower must give the body to which the qualifying disclosure was originally made, a written notification that:

    i. includes sufficient information to identify the qualifying disclosure; and

    ii. states that the eligible whistleblower intends to make a public interest disclosure; and

f. the extent of the information disclosed in the public interest disclosure is no greater than to inform the journalist or member of Parliament of the misconduct or improper state of affairs or circumstances, or other conduct falling within the scope of the Whistleblower Protection Scheme.

2.5 Emergency disclosures

There is an additional category of disclosures called 'emergency disclosures' that qualify for protection under the Corporations Act only. These can be made to journalists and members of Parliament, but only if the eligible whistleblower complies with the following strict requirements:

a. the eligible whistleblower must have first made a protected disclosure under the Corporations Act to ASIC, APRA or a prescribed Commonwealth authority;

b. the eligible whistleblower has reasonable grounds to believe that information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;

c. the eligible whistleblower gave notice to the body to which the qualifying disclosure was made that states:

   i. that they intend to make an emergency disclosure; and

   ii. includes sufficient information to identify the qualifying disclosure; and

d. the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or member of Parliament of the substantial and imminent danger.

Before making a public interest or emergency disclosure, it is important that an eligible whistleblower understands the criteria for protection under the relevant legislation.

3. Your disclosure must be about a "disclosable matter"

Only disclosures of certain types of information will qualify for protection under the Australian whistleblower laws. Information is a "disclosable matter" under the Corporations Act if the eligible whistleblower has reasonable grounds to suspect that the information disclosed:

a. concerns misconduct or an improper state of affairs or circumstances in relation to SIW, in circumstances where misconduct may include

   i. illegal conduct by SIW, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property;

   ii. fraud, money laundering or misappropriation of funds;

   iii. offering or accepting a bribe;

   iv. financial misstatement or irregularities;

   v. failure to comply with, or breach of, legal or regulatory requirements; and

vi. engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure.

vii. negligence,

viii. breach of trust and breach of duty (not just the personal conduct of an individual); or

b. indicates that SIW or any employee or officer has engaged in conduct that:

i. constitutes an offence against, or a contravention of, a provision of any of the following:

- 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;
- the Superannuation Industry (Supervision) Act 1993;

ii. constitutes an offence against any other law of the Commonwealth that is punishable by at least 12 months' imprisonment;

iii. represents a danger to the public or the financial system; or

iv. is prescribed by any regulations made under the Corporations Act.

Except in certain circumstances, personal work-related grievances will not be protected under the Corporations Act unless they relate to victimisation (see section 3 of part B below).

A disclosure is a 'personal work-related grievance' if:

a. it concerns the whistleblower's employment and has implications for them personally; and

b. the information:

i. does not have significant implications for the SIW company, or another regulated entity, that do not relate to the eligible whistleblower; and

ii. does not concern conduct, or alleged conduct, referred to at 3(b) above of this Annexure

Examples of personal work-related grievances that do not qualify for protection may include:

- the eligible whistleblower having an interpersonal conflict within the workplace;
- the eligible whistleblower (only) being bullied;
- the eligible whistleblower being inadvertently underpaid once;
- the eligible whistleblower being subjected to discipline or not receiving a promotion; or
- any matters that don't have significant implications for SIW as a whole, unless they relate to the eligible whistleblower being victimised for making a previous protected disclosure.

A personal work-related grievance may still qualify for protection if:

- it relates to a disclosable matter and a personal work-related grievance (i.e., it is a mixed disclosure); or
- the eligible whistleblower seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

We still take personal work-related grievances seriously. However, they should generally be raised with a team member's line manager, or SIW's Human Resources Manager.

Information is a "disclosable matter" under the Tax Act if:

a. the eligible whistleblower has reasonable grounds to suspect that the information concerns misconduct or an improper state of affairs or circumstances in relation to tax affairs of SIW or an associate of SIW; or

b. the eligible whistleblower considers that the information may assist the eligible recipient to perform functions or duties in relation to the tax affairs of SIW or an associate of SIW.

B. What are the legal protections that apply if I make a protected disclosure?

If you have made a protected disclosure under the Australian whistleblower laws, the following legal protections apply.

1. Protection from Legal Action

Eligible whistleblowers who make a protected disclosure under the Australian whistleblower laws are protected from certain action in relation to having made the disclosure, including:

a. any civil, criminal, and administrative (including disciplinary) action against the whistleblower; and

b. contractual action, including termination of a contract on the basis that making a disclosure is a breach of that contract.

c. Any information that is disclosed as part of a protected disclosure to either:

i. ASIC, APRA or a prescribed Commonwealth authority, under the Corporations Act; or

ii. The Commissioner of Taxation, under the Tax Administration Act, will not be admissible in evidence against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, except for proceedings in respect of the falsity of the information.

2. Protection of your identity

If you make a protected disclosure, and in doing so, reveal your identity (or information by which you can likely be identified), it is a legal offence for a person to disclose your identity or identifying information without your consent (subject to the exceptions set out below).

If an eligible whistleblower makes a protected disclosure, it is likely that the eligible whistleblower will be asked to provide consent to the disclosure of their identity. This would be to facilitate any investigation and/or resolution of the matter. If consent is withheld, it may not be possible to adequately investigate and respond (if at all) to the disclosure.

If an eligible whistleblower does not consent to their identity being disclosed, it will still be lawful to

disclose their identity to:

- ASIC, APRA, the AFP or the Commissioner of Taxation (in relation to protected disclosures under the Tax Act);
- a legal practitioner for the purposes of obtaining legal advice or legal representation about the disclosure; or
- a body prescribed by the Corporations Regulations.

It will also be lawful to disclose information (other than your identity) which you share that may lead to your identity becoming known if it is reasonably necessary in order to investigate the issues raised, in which case SIW will take all reasonable steps to protect your identity. ASIC, APRA or the AFP can disclose the identity of an eligible whistleblower, or information that is likely to lead to the identification of the eligible whistleblower, to a Commonwealth, State or Territory authority to help the authority in the performance of its functions or duties.

Disclosures can be made anonymously. Such disclosures are still capable of being protected under the Corporations Act and Tax Act. SIW seeks to protect the confidentiality of an eligible whistleblower's identity, including by:

- storing information about a disclosure securely;
- redacting the whistleblower's identity from relevant documents; and
- only sharing the whistleblower's identity with those who have a legitimate need to know, subject to the consent provided by the whistleblower.

3. Prohibition against victimisation

It is a legal offence for a person or a company to:

- engage in any conduct that causes, or will cause, any detriment; or
- make a threat to cause any detriment (whether express, implied, conditional or unconditional), to an eligible whistleblower or another person because the person engaging in the conduct believes or suspects that the other person or a third person made, may have made, proposes to make, or could make, a protected disclosure. This includes where such belief/suspicion was only part of the reason why the action is taken.

“Detriment" includes dismissal, disciplinary action, harassment, discrimination, property damage, reputational damage and other types of damage to a person. “Detriment” does not include administrative action that is reasonable to protect you from detriment (e.g. when the disclosure relates to wrongdoing in your immediate work area). Protecting you from detriment also does not prevent SIW from managing unsatisfactory work performance. Each protected disclosure is assessed upon receipt to determine the risk of detriment against you and other persons mentioned in the report. Appropriate actions are taken to reduce this risk, and to ensure fair treatment of those mentioned in the disclosure, including respondents.

To protect you from the risk of detriment, eligible recipients have been trained to ensure they are aware of their responsibilities to seek to ensure your confidentiality and that you are not victimised for making the disclosure. Additionally, SIW may, on a case-by-case basis, allow you to perform your duties from another location or in another role at the same level, or make other modifications to your workplace or the way you perform your work duties, or reassign or relocate other staff involved in the disclosable matter. SIW will investigate allegations of such behaviour, and penalties and/or disciplinary action may apply for engaging in any of the conduct referred to above. Any person involved in the contravention may be found liable. If detriment is found to have occurred, SIW may, on a case-by-case basis, allow you to take extended leave, develop an alternative career development plan, or offer compensation or other remedies.

If you believe you suffer, or are threatened with, detriment in contravention of the Australian whistleblower laws, you may raise a further protected disclosure by following the steps set out above.

Court Orders

Courts are given broad scope to make orders remedying a detriment or threatened detriment. These include injunctions, compensation orders (including against individual employees and their employer), reinstatement, exemplary damages and the making of apologies. Civil and criminal sanctions also apply to breaches of the Corporations Act and Tax Act.

C. Handling and investigating a disclosure

To ensure that we can investigate reports in a fair and comprehensive manner, it's important that you have reasonable grounds for your concern, and that the information you provide points to a failure to comply with our code of conduct, values or applicable laws. Making knowingly false reports may lead to disciplinary action.

Confidentiality and Anonymity

When making a “protected disclosure” you may ask us to keep your identity confidential, or only disclose it for limited purposes. You are also provided with the option to remain anonymous. For example, you might wish to make a report using an email address that does not contain any identifying details, or use a pseudonym.

If you do identify yourself, we’re committed to protecting your identity and maintaining confidentiality in line with this policy and applicable legislation - as well as preventing any victimisation of anyone making a report. Any team member who discloses your identity inappropriately, or causes detriment, which results in victimisation and/or has adverse impacts on you, may face disciplinary action, up to and including termination.

In some cases, choosing to remain anonymous or to have your identity kept confidential may limit SIW’s ability to investigate and deal with the matter. Once we have received the report, you may choose to change your mind about confidentiality at any time, if that will assist in responding to and investigating the issues raised. It is your choice.

The information you provide (including your identity) will be stored securely in access-controlled systems and will not be shared without your consent unless it is reasonably necessary for managing and investigating the issues raised in your report, or as is otherwise permitted (in limited circumstances) under the applicable legislation.

Report handling and investigation process

When a report is received

Once a report is received, you will receive acknowledgement. The person receiving the report, or their delegate will determine applicable protections, triage, review, and allocation for investigation.

Investigation process

- We will investigate a protected disclosure where sufficient information is provided to warrant an investigation.

- We may correspond with you if we have not received sufficient information. If you do not provide the information requested, this will limit our ability to conduct a formal investigation and we may not be able to take any further steps.
- The objective of an investigation is, in the first instance, fact-finding. Investigations endeavour to determine, fully and credibly, what happened with respect to a particular incident, based on the information provided – including whether suspected conduct did or did not take place, what the circumstances were, who was involved, and whether a violation of law or company policy occurred.
- Investigations will follow fair and due process, without bias. They will typically be conducted by an investigator who is independent of the relevant matter disclosed and will allow any persons against whom allegations are made an opportunity to respond. The duration of a formal investigation will depend on the circumstances, including the number of allegations and witnesses amongst other factors, however SIW's intent is to complete an investigation as soon as practicable.
- Where appropriate, SIW will report findings of an investigation to the SIW Board.
- The method for documenting and reporting the findings of an investigation will depend on the nature of the disclosure and the circumstances.
- Reporting of findings will have regard to applicable confidentiality requirements.

Investigation updates

Once you have made a protected disclosure report, periodic progress updates will be provided to you, as appropriate. The nature of these updates will depend on the circumstances. For example, we will not provide information that may compromise the investigation or the disclosure of confidential information.

Notification of the investigation being closed

You will be informed when the investigation has been completed. You will receive information regarding the investigation and findings as appropriate in the circumstance.

D. Further information and support

- For information about this policy speak with your team leader; or contact SIW's Human Resources Manager.
- This policy will be made available through the SIW Team Member portal, SIW's website and on internal notice boards located throughout the site.

- If you or someone you know is experiencing emotional distress, they can also contact Lifeline on 13 11 14.
- For tips on dealing with cyber-bullying, please consult the reachout web page.
- If you are covered by an enterprise agreement or industrial award, please consult your enterprise agreement or award.

Reviewed by:-	Approved by:-	Approval Date
Emma CLEMENTS	Paul Connolly	June 2024

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