

Hancock & Gore Limited

Whistleblower policy

1. Purpose

- 1.1. Hancock & Gore Limited ('HNG'), aims to provide an environment where employees and others in the workplace are treated fairly and with respect. Employees are encouraged to report any wrongdoing.
- 1.2. HNG also aims to help provide employees, volunteers and contractors with a supportive work environment in which they feel able to raise issues of legitimate concern to HNG, without fear of victimisation, detriment or other retribution and provide suitable avenues for reporting of matters that may cause loss to or damage HNG's reputation.

2. Application of Policy

- 2.1. This policy applies to employees, volunteers and contractors of HNG in relation to reports concerning wrongdoing. This policy must not be used for trivial or vexatious matters (being matters that the reporter knows, or ought to know have no substance). This policy is not intended to replace other reporting structures or grievance procedures such as those for dispute resolution, grievances, equal opportunity, discrimination, harassment or bullying.
- 2.2. This Policy does not form part of any employee's contract of employment. Nor does it form part of any other employee's contract for service.
- 2.3. HNG is committed to the highest standards of legal, ethical and moral behaviour. HNG will not tolerate unethical, unlawful or undesirable conduct. This policy documents HNG's commitment to maintaining an environment in which employees, volunteers and contractors are able to report, without fear of retaliatory action, concerns about any serious instances of wrongdoing that they believe may be occurring in the name of HNG.

3. Definition

- 3.1. "Whistleblowing" means the deliberate, voluntary disclosure of individual or organisational wrongdoing by a person who has or had privileged access to data, events or information about an actual, suspected or anticipated wrongdoing within or by an organisation that is within its ability to control.
- 3.2. "Wrongdoing" means any conduct that is dishonest, fraudulent, corrupt, or illegal, such as theft, drug sale or use, violence, harassment, criminal damage to property or other breaches of state or federal legislation; unethical behaviors, such as dishonestly altering company records or engaging in questionable accounting practices or willfully breaching HNG's code of conduct or other ethical statements; potentially damaging to another employee or contractor, such as unsafe work practices or substantial wasting of resources; cause financial loss to HNG or damage its reputation or be

otherwise detrimental to HNG's interests or involves any other kind of serious impropriety, and may include concealment of Wrongdoing.

4. Reporting any wrongdoing

- 4.1. Any employee, volunteer or contractor who detects or has reasonable grounds for suspecting wrongdoing is encouraged to raise any concerns with their immediate manager through normal reporting channels.
- 4.2. The manager will report the allegation to the designated Whistleblower Protection Officer, who is responsible for ensuring the matter is properly dealt with. This may include appointing an independent investigator to inquire into the allegations. Alternatively, it may be appropriate to continue to be dealt with by an internal manager.
- 4.3. If the employee, volunteer or contractor does not believe reporting to their immediate manager through normal reporting channels is appropriate given the circumstances of the wrongdoing, the report may be made directly to the designated Whistleblower Protection Officer – Nishantha Seneviratne CFO.
- 4.4. Where it is shown that a person purporting to be a whistleblower has knowingly made a false report of wrongdoing, then that conduct itself will be considered a serious matter. A false report includes matters the reporter knows, or ought to know, have no substance.
- 4.5. Making a false report may lead to the whistleblower being the subject of disciplinary action which may include dismissal.

5. Confidentiality of whistleblower's identity and whistleblower reports

- 5.1. If a person makes a report of alleged or suspected wrongdoing under this policy HNG will endeavour to protect that person's identity from disclosure. This may not occur if confidentiality is not a practical option.
- 5.2. Generally, HNG will not disclose the person's identity unless:
 - (a) the HNG employee making the report consents to the disclosure;
 - (b) the disclosure is required or authorised by law; and/or
 - (c) the disclosure is necessary to further the investigation.
- 5.3. Generally, reports made under this policy will be treated confidentially. However, when a report is investigated it may be necessary to reveal its substance to people such as other HNG personnel, external persons involved in the investigation process and, in appropriate circumstances, law enforcement agencies. At some point in time it may also be necessary to disclose the fact and the substance of a report to the person who is the subject of the report. While confidentiality is maintained, in some circumstances, the source of the reported issue may be obvious to a person who is the subject of a report.
- 5.4. Unauthorised disclosure of information relating to a report, the identity of a HNG employee, volunteer or contractor who has made a report of wrongdoing or information from which the identity

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of the reporting person could be inferred will be regarded seriously and may result in disciplinary action, which may include dismissal.

6. Protection of whistleblowers

- 6.1. HNG is committed to protecting and respecting the rights of a person who reports wrongdoing in good faith. HNG will not tolerate any retaliatory action or threats of retaliatory action against any person who has made or who is believed to have made a report of wrongdoing, or against that person's colleagues, employer (if a contractor) or relatives. For example, the person must not be disadvantaged or victimised by having made the report by:
- (a) Dismissal;
 - (b) Demotion;
 - (c) Any form of harassment;
 - (d) Discrimination;
 - (e) Current or future bias; or
 - (f) Threats of any of the above.
- 6.2. Any such retaliatory action or victimisation in reprisal for a report being made under this policy will be treated as serious misconduct and will result in disciplinary action, which may include dismissal.
- 6.3. If a person who makes a report is implicated in the wrongdoing, that person must not be subjected to any actual or threatened retaliatory action or victimisation in reprisal for making a report under this policy.
- 6.4. The act of Whistleblowing does not, of itself, protect the person from any reasonable consequences flowing from any involvement in Wrongdoing. A person's liability for his or her own conduct is not affected by the person's disclosure of that conduct. However, the reporting of the Wrongdoing, cooperation with any investigation, or an admission by the person may be a mitigating factor when considering disciplinary or other action to be taken against them.

7. Investigation

- 7.1. All reports of alleged or suspected wrongdoing made under this policy will be properly assessed, and if appropriate, independently investigated with the objective of locating evidence that either substantiates or refutes the claims made by the whistleblower.
- 7.2. The designated Whistleblower Protection Officer will be responsible for ensuring the proper conduct of the investigation, which may include appropriate instruction and oversight of a third party appointed to conduct an investigation.
- 7.3. The investigation will not be conducted by a person who may be the subject of the investigation or has inappropriate links or connections (actual or perceived) to the person(s) or practice(s) under investigation.

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- 7.4. Whistleblower Protection Officer will keep the whistleblower informed of the outcomes of the investigation to his/her report subject to the considerations of privacy of those against whom the allegations have been made.
- 7.5. Throughout the assessment and investigation process HNG will treat fairly the person who is the subject of a report.
- 7.6. If, following an investigation, the allegations are found not to be substantiated, then any documents relating to the investigation will be handled confidentiality, subject to disclosures to the appropriate members of management or the Board, as appropriate.

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