

NQS7 Governance and Leadership Guideline Whistleblower Disclosures

Purpose

This document provides guidance if you make or receive a disclosure under C&K's Whistleblower Policy (**Policy**).

Making a Whistleblower Complaint / Disclosure

To be protected under the Policy you **must** meet the following requirements:

You must be eligible to make a disclosure, which means you must be someone who fits into one of the following groups:

C&K employees, including casual, temporary and relief staff
Board Directors
Contractors, suppliers and service providers, including auditors and their employees
Volunteers
A relative, dependent or spouse of any of the above

You must disclose to an Eligible Recipient, who must be one of the following:

A member of the Executive Management Group
A Board Director
The Whistleblower Protection Officer (General Counsel and Company Secretary)
A member of the Legal, Risk and Governance Team
C&K's External Auditors
The Australian Securities & Investment Commission (ASIC)
An external lawyer (if you are obtaining legal advice about Reportable Conduct)
C&K's independent, external Whistleblower service. This service is confidential and available 24 hours a day, seven days a week

What can I disclose?

You must have **reasonable grounds** to suspect **misconduct or an improper state of affairs**. This includes conduct that is, for example:

- Illegal, including theft
- Dishonest
- Corrupt, including bribery
- Fraudulent
- Unethical
- In breach of legal or regulatory requirements
- In breach of C&K's policies
- Endangering health and safety e.g. unsafe work practices or violent behaviour
- Mismanaging or wasting C&K's resources
- Posing a risk to public safety
- Detrimental against a person who has made, is suspected to have made, or is planning to make, a disclosure. This includes actual and threatened conduct.

You will not be protected if you make a deliberate false disclosure, and you may be subject to disciplinary action if you make such a report.

What disclosures aren't covered by the Policy?

The Policy does not cover matters such as personal work-related grievances, for example a conflict between you and another employee that does not involve any of the sort of conduct listed above.

You must raise any such grievances with your Manager or the People & Culture team in accordance with the relevant policy (for example the Employee Grievance Policy).

Reports are considered on a case by case basis. If you report a matter that does not fall into the definition of misconduct or an improper state of affairs, the Whistleblower Protection Officer will inform you and provide you with alternative options for raising your concerns.

What information do I need to provide?

You should provide as much information as possible, such as:

- Date, time and location of concerns / events
- Names of people involved
- Possible witnesses to the events
- Supporting evidence (documents, emails etc)
- Any steps you have already taken to report or resolve the concerns.

How do I make a disclosure?

You can disclose by telephone, email or any other means.

NQS7 Governance and Leadership Guideline Whistleblower Disclosures

The details of C&K's external, independent Whistleblower Service are:

Service	Whistle Blowing Service
Telephone	1300 687 927
Website	www.whistleblowingservice.com.au/candk/

To make an online report, you will need the following information:

Unique Key	CANDK
Client Reference Number	candk2023

Can I remain anonymous?

- You can remain anonymous
- You can identify yourself
- You may use a false name or pseudonym

If you remain anonymous, we would still like to be able to maintain ongoing, anonymous contact with you to support any investigation. You can use an anonymous phone number, email address or any other suitable means.

What happens once I make a disclosure?

C&K will follow the process set out in the 'Investigation and Follow-Up' section of the Policy and will apply the protections set out in the 'Protections provided under this Policy' section.

Receiving a Whistleblower Complaint / Disclosure

Am I able to receive a disclosure?

The following people are 'Eligible Recipients' and can receive a disclosure under the Policy:

A member of the Executive Management Group
A Board Director
The Whistleblower Protection Officer (General Counsel and Company Secretary)
A member of the Legal, Risk and Governance Team
C&K's External Auditors
The Australian Securities & Investment Commission (ASIC)
An external lawyer (if you are obtaining legal advice about Reportable Conduct)
C&K's independent, external Whistleblower service. This service is confidential and available 24 hours a day, seven days a week

What if I am not an 'Eligible Recipient' and someone wants to make a disclosure to me?

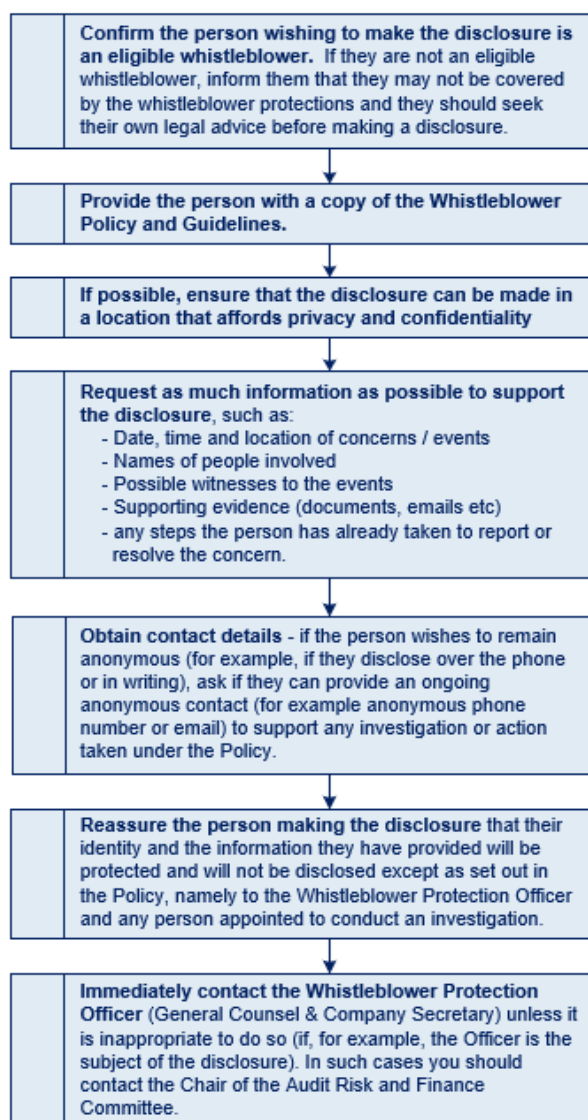
If a person wishes to make a disclosure under the Policy and you are **not** an Eligible Recipient (listed above) you should:

1. Inform them that you are not an Eligible Recipient
2. Inform them that if they do make a disclosure to you it will jeopardise the protection of their identity
3. refer them to an Eligible Recipient.

How do I receive a disclosure?

If you are an Eligible Recipient and a person wishes to make a disclosure under the Policy:

Use the checkboxes below to track the progress of a disclosure:



NQS7 Governance and Leadership Guideline

Whistleblower Disclosures

Protecting the identity of the disclosing person

It is **illegal** for you, C&K and any other person involved in the investigation to disclose the identity of, or any information that could be used to identify, a person who is eligible to make a whistleblower disclosure.

You **must not** discuss the disclosure with any person except as advised by the Whistleblower Protection Officer.

Protecting the disclosing person from detrimental acts or omissions

It is **illegal** for you, C&K and any person to engage in any conduct against the disclosing person that could cause them damage or detriment.

You **must not** take any action against the disclosing person unless the action is to protect the person, is reasonable management action, and is taken in consultation with the Whistleblower Protection Officer.

Investigation and Follow Up

Once you have passed the disclosure to the Whistleblower Protection Officer, they will handle the matter in accordance with the 'Investigation and Follow Up' section of the Policy. You do not need to take any further action.

Being named in a Whistleblower Complaint / Disclosure

Will I be told if I am named in a whistleblower complaint?

C&K's Whistleblower Protection Officer (or another nominated person if it is not appropriate for the Officer to be involved) will determine whether a person named in a whistleblower complaint should be informed.

I've been advised that I am named in a whistleblower complaint and an investigation will take place, what happens next?

C&K will follow the process detailed in our Whistleblower Policy. It is important to remember that a decision to investigate is not an accusation, it is a neutral, fact-finding process. You will be given opportunities for input during the investigation, and to respond to material points of evidence to be used in the investigation report unless there are compelling reasons not to do so.

What if a false or vexatious whistleblower complaint is made about me?

The complaint will be investigated in accordance with C&K's Whistleblower Policy. Where it is determined that an employee makes a deliberate false or

vexatious claim about another employee, they may face disciplinary action, up to and including termination.

Can I discuss the whistleblower complaint with the complainant or with other employees to find out what they know?

No

Can I consult a lawyer if I am the subject of a whistleblower investigation?

You have the right to consult with anyone you choose.

What happens if the complaint is substantiated?

C&K will follow the relevant policies and procedures regarding performance management.

Does anything happen to the whistleblower if the allegations are not substantiated?

If the whistleblower made a good faith report regarding a disclosable matter or reportable conduct, it is a "protected disclosure" under the policy and no further action will be taken against the whistleblower.

Breaches of these Guidelines

Non-compliance is a serious matter and may result in disciplinary action. Actual or threatened detrimental conduct that relates to whistleblowing and confidentiality breaches is unlawful and will likely result in dismissal. Additionally, significant civil and criminal penalties apply for both C&K and individuals, including fines and imprisonment.

Amending these Guidelines

C&K may change these guidelines at any time without prior notice. When we do make changes, we will notify you of them by posting an updated version on our intranet and website.