



# TSA-LEG-POL-001 Policy

Whistleblower Policy - Australia



## Document Control

Rev #	Date	Prepared By	Approved By	Approved	Description
3	13 June 2023	H Urrutia	Board	July 2023	Amended policy
2	24 June 2021	E Craig	Board		Amended policy
1	1 January 2020				Initial policy

# Summary

Tri-Star is committed to the highest standards of conduct in all of our business activities and to promoting and supporting a culture of proper behaviour, corporate compliance and good corporate governance by encouraging the reporting of any instances of suspected improper, illegal, fraudulent or undesirable conduct involving Tri-Star businesses.

## 1. Commencement of the Policy

- 1.1 This Policy commenced effective 1 January 2020. It supersedes and replaces all other relevant whistleblowing policies of Tri-Star, if any (whether written or not).
- 1.2 This Policy will be communicated and promoted at all levels of Tri-Star's business and disclosed on Tri-Star's website for reference by external stakeholders.
- 1.3 The Policy will be distributed to all staff via email, shared on the company's SharePoint and communicated via staff Inductions.

## 2. Scope

- 2.1 This Policy applies to Australian staff employed by any of the Tri-Star Group entities registered with the Australian Securities and Investments Commission (**Tri-Star**), and agents and contractors (including temporary contractors) of Tri-Star. This Policy does not form part of any employee's contract of employment.

## 3. Purpose of Policy

- 3.1 This Policy outlines Tri-Star's commitment to conducting business in an honest and legal way.
- 3.2 This Policy outlines the protections and measures Tri-Star has in place to ensure that those persons who make a disclosure may do so confidentially and without fear of intimidation, disadvantage or reprisal.
- 3.3 The purpose of this Policy is to:
  - 3.3.1 help deter misconduct, in line with Tri-Star's risk management and governance framework;
  - 3.3.2 provide transparency around Tri-Star's framework for receiving, handling and investigating disclosures;
  - 3.3.3 support Tri-Star's code of conduct;
  - 3.3.4 support Tri-Star's long-term reputation;
  - 3.3.5 meet Tri-Star's legal and regulatory obligations;
  - 3.3.6 encourage disclosures of misconduct in relation to Tri-Star; and
  - 3.3.7 ensure disclosures are dealt with appropriately and on a timely basis.
- 3.4 This Policy outlines the how Eligible Whistleblowers can raise concerns about known or suspected misconduct which qualify for statutory protection under the Corporations Act and Tax Act (**Protected Disclosures**).



## 4. Making a Disclosure

4.1 For an Eligible Discloser to qualify for protections under the Corporations Act, any disclosure must be made directly to one of the Protected Disclosure Officers or to a Commonwealth Body, or must fulfil the requirements of an Emergency or Public Interest Disclosure.

4.2 If you become aware of a Disclosable Matter and wish to seek additional information before formally making a disclosure, you may contact a Protected Disclosure Officer, or a Commonwealth Body or seek independent legal advice.

### 4.3 Making a Disclosure to Tri-Star

4.3.1 If you become aware of a Disclosable Matter or have reasonable grounds to suspect you have information concerning a Disclosable Matter, you may make a disclosure to Tri-Star by contacting one of the allocated **Protected Disclosure Officers** listed below:

- People and Culture Director contactable via anonymous phone call on +61 401 676 655, via email at [vidya.harikumar@tri-stargroup.com](mailto:vidya.harikumar@tri-stargroup.com), or via post to Tri-Star, Riverside Centre, Level 35, 123 Eagle Street, Brisbane QLD 4001;
- an officer or senior manager of the company. This includes a director, or a senior manager in the company who makes, or participates in making, decisions that affect the whole, or a substantial part, of the business of the company, or who has the capacity to affect significantly the company's financial standing; or
- Emma Murray, Lead Counsel – Corporate & Commercial and Company Secretary is contactable via email at [emma.murray@tri-stargroup.com](mailto:emma.murray@tri-stargroup.com).

### 4.4 Making a Disclosure to a Commonwealth Body

4.4.1 While it is Tri-Star's preference for a disclosure to be made internally – to give Tri-Star the opportunity to investigate and deal with disclosures – an Eligible Whistleblower may also make a disclosure to the following Commonwealth Bodies:

- ASIC; or
- a Commonwealth body prescribed by regulation.

4.4.2 If the Disclosable Matter relates to tax issues, an Eligible Whistleblower may also make a disclosure to:

- the Commissioner of Taxation (i.e. the Australian Taxation Office (**ATO**));
- a registered tax agent or BAS agent who provides tax agent or BAS services to the organisation; or
- any other employee or officer of the Tri-Star entity who has functions or duties that relate to the tax affairs of that Tri-Star entity;

### 4.5 Public Interest & Emergency Disclosures

4.5.1 While it is Tri-Star's preference for a disclosure to be made internally – to give Tri-Star the opportunity to investigate and deal with disclosures – an Eligible Whistleblower may also make an Emergency or Public Interest Disclosure.

- 4.5.2 In certain circumstances, an Eligible Whistleblower may also be protected if they report a Disclosable Matter that they consider is in the 'Public Interest' (a **Public Interest Disclosure**) or that relates to substantial and imminent danger to health, safety or the environment (an **Emergency Disclosure**).
- 4.5.3 A Disclosure must have been previously made to a Commonwealth Body, and written notice provided to the same Commonwealth Body to which the Disclosure was made, before it can qualify as a Public Interest Disclosure or an Emergency Disclosure.
- 4.5.4 In the case of a Public Interest Disclosure, at least 90 days must have passed since the previous disclosure and there must be no reasonable grounds to believe that action is being taken, or has been taken, in relation to the disclosure. There must also be reasonable grounds to believe that making further Disclosure is in the public interest.
- 4.5.5 In the case of an Emergency Disclosure, an Eligible Whistleblower must have reasonable grounds to believe that the information concerns a substantial and imminent danger to the health and safety of persons or the natural environment.
- 4.5.6 It is important to understand the criteria for making a Public Interest Disclosure or an Emergency Disclosure before doing so. Eligible Whistleblowers are encouraged to seek independent legal advice to obtain more information about these disclosures.

## **5. Tri-Star's Investigation of a Disclosable Matter**

- 5.1 Upon receiving a disclosure, Tri-Star will need to assess whether the disclosure qualifies for protection and whether a formal, in-depth investigation is required. The Eligible Discloser will have their disclosure acknowledged within 24 hours. If an investigation is required, Tri-Star will conduct the investigation as soon as practicable after the Disclosable Matter has been reported.
- 5.2 A Protected Disclosure Officer may, with your consent, appoint a person to assist in the investigation of a disclosure.
- 5.3 In the course of the investigation, Tri-Star will need to determine:
  - 5.3.1 the nature and scope of the investigation;
  - 5.3.2 the person(s) within and/or outside Tri-Star who should lead the investigation;
  - 5.3.3 the nature of any technical, financial or legal advice that may be required to support the investigation; and
  - 5.3.4 the timeframe for the investigation.
- 5.4 If they are able to be contacted, Tri-Star will provide the Discloser with regular updates, the frequency and nature of which will depend on the nature of the disclosure. The updates will occur during key stages of the investigation such as when the investigation process has begun, while the investigation is in progress, and after the investigation has been finalised with an outcome report. The outcome report will advise the outcome of the disclosure. However, it may not include any sanctions that have been applied.
- 5.5 Tri-Star will complete the investigation with the information available to it if it cannot contact the Discloser.

## 6. Protections of Whistleblowers

- 6.1 Eligible Whistleblowers (also referred to as ‘Disclosers’) will qualify for protection under the Corporations Act if:
- 6.1.1 they have made a disclosure of information relating to a Disclosable Matter directly to a Protected Disclosure Officer, or to a Commonwealth Body;
  - 6.1.2 they have made a disclosure 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; or
  - 6.1.3 they have made an Emergency Disclosure or a Public Interest Disclosure.
- 6.2 Disclosures not about Disclosable Matters do not qualify for protection under the Corporations Act.
- 6.3 An Eligible Whistleblower will qualify for protection even if the disclosure turns out to be incorrect in the absence of deliberately false reports of Disclosable Matters. False reports of Disclosable Matters could have a significant effect on Tri-Star reputation and the reputations of other employees. It could also cause considerable waste of time and effort. Deliberately false reporting of Disclosable Matters, whether under this Policy or otherwise, will be treated as a serious disciplinary matter.
- 6.4 Protection from Detriment
- 6.4.1 Tri-Star is committed to ensuring confidentiality in respect of all matters raised under this Policy and ensuring that those who make a disclosure are treated fairly and do not suffer Detrimental Conduct.
  - 6.4.2 Tri-Star will employ the following measures and mechanisms to protect a Discloser:
    - processes for assessing the risk of detriment against a Discloser and other persons (e.g. other staff who might be suspected to have made a disclosure), which will commence as soon as possible after receiving a disclosure;
    - support services (including counselling or other professional or legal services) that are available to Disclosers;
    - strategies to help a Discloser minimise and manage stress, time or performance impacts or other challenges resulting from the disclosure or its investigation;
    - actions for protecting a Discloser from risk of detriment—for example, the entity could allow the Discloser to perform their duties from another location, reassign the Discloser to another role at the same level, make other modifications to the Discloser’s workplace or the way they perform their work duties or reassign or relocate other staff involved in the disclosable matter;
    - processes for ensuring that management are aware of their responsibilities to maintain the confidentiality of a disclosure, address the risks of isolation or harassment, manage conflicts, and ensure fairness when managing the performance of, or taking other management action relating to, a Discloser;

- procedures on how a Discloser can lodge a complaint if they have suffered detriment, and the actions the entity may take in response to such complaints (e.g. the complaint could be investigated as a separate matter by an officer who is not involved in dealing with disclosures and the investigation findings will be provided to the board); and
- interventions for protecting a Discloser if detriment has already occurred—for example, the entity could investigate and address the detrimental conduct, such as by taking disciplinary action, or the entity could allow the Discloser to take extended leave, develop a career development plan for the Discloser that includes new training and career opportunities, or offer compensation or other remedies.

6.4.3 If you believe you have been subjected to Detrimental Conduct as a result of making a report under this Policy, you should inform a Protected Disclosure Officer, seek independent legal advice or contact a regulatory body such as ASIC, APRA, or the Australian Taxation Office.

## 6.5 Compensation & Other Remedies

6.5.1 An Eligible Whistleblower can seek compensation and other remedies through the courts if:

- they suffer loss, damage or injury because of a disclosure; and
- Tri-Star failed to take reasonable precautions and exercise due diligence to prevent the Detrimental Conduct.

6.5.2 Tri-Star encourages Disclosers to seek independent legal advice about potential remedies.

## 6.6 Civil, Criminal & Administrative Liability Protection

6.6.1 A Discloser is protected from the following in relation to their disclosure:

- civil liability (e.g. any legal action against the Discloser for breach of an employment contract, duty of confidentiality or another contractual obligation);
- criminal liability (e.g. attempted prosecution of the Discloser for unlawfully releasing information, or other use of the disclosure against the Discloser in a prosecution (other than for making a false disclosure)); and
- administrative liability (e.g. disciplinary action for making the disclosure).

6.6.2 These protections do not grant immunity for any misconduct a Discloser has engaged in that is revealed in their disclosure.

## 6.7 Identity Protection

6.7.1 Subject to compliance with legal requirements, upon receiving a report under this policy, Tri-Star will only share your identity if:

- you consent;
- the concern is reported to ASIC, APRA, the ATO, or the Australian Federal Police; or
- the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

6.7.2 In all other instances, Tri-Star will protect the identity of an Eligible Whistleblower by:

- redacting all personal information or reference to the Discloser witnessing an event;
- referring to the Discloser in gender-neutral terms;
- where possible, contacting the Discloser to help identify certain aspects of their disclosure which could inadvertently identify them; and
- ensuring disclosures are handled and investigated by qualified staff.

## 6.8 Protection of Files & Records

6.8.1 To keep record-keeping and information-sharing processes secure, Tri-Star will ensure:

- all paper and electronic documents and other materials relating to disclosures will be stored securely;
- access to all information relating to a disclosure will be limited to those directly involved in managing and investigating the disclosure;
- only a restricted number of people who are directly involved in handling and investigating a disclosure will be made aware of a Discloser's identity (subject to the Discloser's consent) or information that is likely to lead to the identification of the Discloser;
- communications and documents relating to the investigation of a disclosure will not be sent to an email address or to a printer that can be accessed by other staff; and
- each person who is involved in handling and investigating a disclosure will be reminded about the confidentiality requirements, including that an unauthorised disclosure of a Discloser's identity may be a criminal offence.

6.8.2 Any release of information in breach of this Policy will be regarded as a serious matter and will be dealt with under Tri-Star's disciplinary procedures.

## 6.9 Anonymous Whistleblowers

6.9.1 Disclosures made anonymously can still be protected under the Corporations Act.

6.9.2 A Discloser can choose to remain anonymous while making a disclosure, over the course of the investigation, and after the investigation is finalised.

6.9.3 An anonymous Discloser may wish to maintain two-way communication with the Protected Discloser Officer, to allow the officer to ask questions. However, the Discloser can refuse, at any time, to answer questions they feel may reveal their identity.

## 7. **Protections of Individuals Mentioned in a Disclosure**

7.1 Tri-Star will employ the following mechanisms to ensure any individual mentioned in a disclosure is treated fairly:

7.1.1 disclosures will be handled confidentially, when it is practical and appropriate in the circumstances;

- 7.1.2 each disclosure will be assessed and may be the subject of an investigation;
- 7.1.3 the objective of an investigation is to determine whether there is enough evidence to substantiate or refute the matters reported;
- 7.1.4 when an investigation needs to be undertaken, the process will be objective, fair and independent;
- 7.1.5 an employee who is the subject of a disclosure will be advised about the subject matter of the disclosure as and when required by principles of natural justice and procedural fairness and prior to any actions being taken (e.g. if the disclosure will be the subject of an investigation); and
- 7.1.6 an employee who is the subject of a disclosure may contact the entity's support services (e.g. counselling).

## 8. Duties of Employees

- 8.1 It is expected that employees of Tri-Star who become aware of actual, or suspect on reasonable grounds, potential Disclosable Matters will make a report under this Policy or under other applicable policies.
- 8.2 Tri-Star expects individuals to make disclosures under this Policy honestly and ethically, and to make their disclosure on reasonable grounds.
- 8.3 Nothing in this Policy prevents any individual from, or requires approval for, reporting what is reasonably believed to be a breach of the law to an appropriate government authority, or from seeking legal advice in relation to the protections available for making a report.

## 9. Breaches of this Policy

- 9.1 A breach of this Policy may lead to disciplinary action including, but not limited to, termination of employment or services.
- 9.2 Where a perceived breach of this Policy does arise, it should be reported as soon as it becomes apparent directly to their manager or the HR Director. It will be the HR Director's responsibility to investigate in the appropriate manner.

## 10. Definitions

TERM	DEFINITION
Commonwealth Body	means the Australian Securities and Investments Commission ("ASIC"), the Australian Prudential Regulation Authority ("APRA"), or another Commonwealth body prescribed by regulation.
Corporations Act	means the <i>Corporations Act 2001</i> (Cth).
Detrimental Conduct	includes: <ul style="list-style-type: none"> <li>a) dismissal of an employee;</li> <li>b) injury of an employee in their employment;</li> <li>c) alteration of an employee's position or duties to his or her disadvantage;</li> <li>d) discrimination between an employee and other employees of</li> </ul>

	<p>the same employer;</p> <p>e) harassment or intimidation of a person;</p> <p>f) harm or injury to a person, including psychological harm;</p> <p>g) damage to a person's property;</p> <p>h) damage to a person's reputation;</p> <p>i) damage to a person's business or financial position; or</p> <p>j) any other damage to a person,</p> <p>but does not include:</p> <p>k) administrative action that is reasonable for the purpose of protecting a Discloser from detriment; or</p> <p>l) managing a Discloser's unsatisfactory work performance, if the action is in line with Tri-Star's performance management framework.</p>
Discloser	has the same meaning given to 'Eligible Whistleblower' in section 1317AAA of the Corporations Act.
Disclosable Matters	<p>means the types of wrongdoing or conduct to which this Policy relates, including conduct by a Tri-Star owner, director, employee, contractor, supplier, tenderer, or other person who has business dealings with Tri-Star, or information indicating that these entities (including their employees and officers) engaged in conduct which:</p> <p>a) is dishonest, fraudulent or corrupt, including bribery, fraud, corruption, money laundering or other related activity in breach of Tri-Star's Code of Conduct;</p> <p>b) is illegal activity (such as theft, violence, harassment or intimidation, criminal damage to property or other breaches of state or federal law);</p> <p>c) is improper or in breach of Tri-Star's policies (such as dishonestly altering company records or data, adopting erroneous accounting practices or wilfully breaching Tri-Star's Code of Conduct or other policies or procedures);</p> <p>d) is potentially damaging to Tri-Star, an employee or a third party, such as unsafe work practices, environmental damage, health risks or purposeful abuse of Tri-Star property or resources;</p> <p>e) amounts to an abuse of authority;</p> <p>f) may cause financial loss to Tri-Star or be otherwise detrimental to Tri-Star's interests;</p> <p>g) involves harassment, discrimination, victimisation or bullying, other than personal work-related grievances as defined in the Corporations Act;</p> <p>h) poses a significant risk to public safety or the stability of, or</p>

	<p>confidence in, the financial system, whether or not it is a breach of a particular law; or</p> <p>i) involves any other kind of misconduct or an improper state of affairs or circumstances.</p> <p>but does not include Personal Work-Related Grievances unless:</p> <p>a) the Personal Work-Related Grievance concerns tax issues;</p> <p>b) the Discloser knows or has reasonable grounds to suspect that the Personal Work-Related Grievance concerns a breach of employment or other laws punishable by imprisonment for a period of 12 months or more, represents a danger to the public or otherwise suggests misconduct beyond their personal circumstances; or</p> <p>c) the Discloser is suffering from or have been threatened with detriment for making a Protected Disclosure in accordance with this Policy, or for seeking legal advice or legal representation about the operation of the whistleblower protection laws.</p> <p>Disclosures made about tax issues in relation to a Tri-Star entity will only be eligible to be Protected Disclosures if the Discloser considers the information contained in their disclosure may assist the recipient to perform their duties under a taxation law in relation to that Tri-Star entity.</p>
Eligible Whistleblower	<p>has the meaning given in section 1317AAA of the Corporations Act and includes:</p> <p>a) an officer or employee of Tri-Star (e.g. current and former employees who are permanent, part-time, fixed term, or temporary, interns, secondees, managers and directors);</p> <p>b) a supplier of services or goods to Tri-Star (whether paid or unpaid), including their employees (e.g. current and former contractors, consultants, service providers and business partners);</p> <p>c) an associate of Tri-Star; and</p> <p>d) a relative, dependant or spouse of any individual referenced in a) to c) above.</p>
Personal Work-Related Grievances	<p>mean grievances which relate to the Discloser's current or former employment and have, or tend to have, implications for the disclosure but do not have any other significant implications for Tri-Star or relate to any conduct or alleged conduct about a Disclosable Matter.</p>
Protected Disclosure Officer	<p>means the individuals or entities identified in paragraph <u>5.3</u>.</p>

## **11. Variations**

11.1 Tri-Star reserves the right to vary, replace or terminate this Policy from time to time.

11.2 The Board will review this Policy at least every two years.

## **12. Associated Documents**

12.1 Code of Conduct

## **13. Relevant Legislation**

13.1 *Corporations Act 2001 (Cth)*