

PROTECTED DISCLOSURES POLICY

If you have reasonable grounds to believe that you know of a breach under laws referred to in whistleblower legislation, namely under the *Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019 (the Whistleblower Act)*, your disclosure may be protected.

What is a Protected Disclosure?

A **Protected Disclosure** is one made to an eligible person (see below) in circumstances where you have reasonable grounds to suspect misconduct or an improper state of affairs or circumstances in relation to Porter Davis or a related body corporate of Porter Davis (**related body corporate**), including information that indicates that Porter Davis, or an officer or employee of Porter Davis or a related body corporate, or an officer or employee of a related body corporate, has engaged in conduct that:

- Constitutes an offence against, or a contravention of:
 - The Corporations Act 2001 (Cth)
 - The Australian Securities and Investments Commission Act 2001 (Cth)
 - The Banking Act 1959 (Cth)
 - The Financial Sector (Collection of Data) Act 2001 (Cth)
 - The Insurance Act 1973 (Cth)
 - The Life Insurance Act 1995 (Cth)
 - The National Consumer Credit Protection Act 2009 (Cth)
 - The Superannuation Industry (Supervision) Act 1993 (Cth)
 - Regulations or other instruments made under those laws
- Constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more
- Represents a danger to the public or the financial system

What could a disclosable matter be?

A disclosable matter may include:

- Corrupt conduct
- Theft or fraud
- Dishonest conduct by a director or officer
- Tax evasion

Who can you make a Protected Disclosure to?

Individuals and bodies you may make a Protected Disclosure to include:

- An officer or senior manager of Porter Davis or a related body corporate
- An auditor or a member of an audit team conducting an audit of Porter Davis or a related body corporate
- An actuary of Porter Davis or a related body corporate
- A person authorised by Porter Davis to receive disclosures who may qualify for protection under the Whistleblower Act
- ASIC
- APRA
- A prescribed Commonwealth Authority
- A legal practitioner if the Protected Disclosure is made for the purposes of obtaining legal advice or representation in relation to the operation of the whistleblower provisions in the Act
- In certain circumstances, a journalist or a member of the Commonwealth, State or Territory Parliament if the Protected Disclosure is a public interest or emergency disclosure made in accordance with the Act.

Confidentiality

We will endeavour to ensure that in making a Protected Disclosure your confidentiality is maintained.

You may choose to remain anonymous while making your complaint. Even if you choose not to remain anonymous and unless an exception exists, we will endeavour not to disclose your identity or information that is likely to lead to your identification.

Litigation

If you make a Protected Disclosure:

- You cannot be subject to any civil, criminal or administrative liability (including disciplinary action) for the making of the Protected Disclosure
- No contractual or other remedy may be enforced or exercised against you on the basis of making the Protected Disclosure
- Subject to limited exceptions (see below) the information disclosed by you cannot be used against you as evidence in criminal proceedings or in proceedings for the imposition of a penalty (other than proceedings in respect of providing false information).

However, you are not immune from liability if:

- You have provided false information
- Any wrongful conduct engaged in by you is revealed by the making of the Protected Disclosure

Victimisation

We will endeavour to ensure that you are not faced with detrimental conduct because of your Protected Disclosure.

Detrimental conduct may include:

- Dismissal of an employee
- Injury of an employee in their employment
- Disadvantageous alteration to an employee's position or duties
- Discrimination against an employee
- Harassment or intimidation of an employee
- Harm or injury to an employee, including mental harm
- Damage to a person, including to their property, reputation, business or financial position

Ensuring Support and Fair Treatment

We recognise that if you're involved in a Protected Disclosure you may require support during the handling and investigation of that disclosure. We encourage you **to utilise the services of our Employee Assistance Program**; Converge International (contactable on 1300 687 633, info@convergeintl.com.au, www.convergeinternational.com.au; alternatively you can reach out to our **People & Culture Business Partners** for assistance.

We will also endeavour to ensure that any employee named as a potential wrongdoer in a Protected Disclosure is afforded an opportunity to properly respond to the allegations against them.

How will Protected Disclosures be investigated?

While we recognise that all Protected Disclosures are unique, we endeavour to always provide a fair, independent and thorough fact-finding investigation process that is appropriate and fitting to the circumstances surrounding your Protected Disclosure, to ultimately determine what has happened.

During each investigation we aim to offer the necessary support and opportunity to be heard to each party involved in the Protected Disclosure.

Access

This policy is available to Porter Davis employees and officers on the Porter Davis website, www.porterdavis.com.au or from our People & Culture Business Partners.