

# Whistleblower Policy

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Adopted by the Board 26 February 2019

Updated 26 May 2023

## **Shine Justice Ltd**

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Australia

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## 1. PURPOSE

The Company is committed to ensuring all its business activities are carried out in a way that is both ethical and compliant and to promoting a culture of honest and ethical behaviour and good corporate governance. The Company recognises that any genuine commitment to detecting and preventing unethical, illegal or improper conduct must include a mechanism whereby employees and others can report their concerns freely and without fear of reprisal or intimidation.

The Company has in place a range of policies to support a harmonious workplace, including a Code of Conduct, a Good Working Relationships Policy, a Complaint Management Policy and a Managing Unsatisfactory Work Performance Policy.

This Whistleblower Policy does not apply to disclosures of personal work-related grievances which are not accompanied by Improper Conduct (for example, interpersonal conflicts between employees or decisions about an individual employee's employment) which may be dealt with under the Complaint Management Policy.

This policy will be made available to officers and employees of the Group via the Company's website and the Group's intranet.

## 2. SCOPE

This Policy applies to all Directors, employees, contractors, consultants and suppliers of the Group.

## 3. IMPROPER CONDUCT

You are encouraged to make a report under this Policy if you have reasonable grounds to suspect that a Group director, officer, employee, contractor, supplier, adviser or other person who has dealings with the Group has engaged in Improper Conduct.

Improper Conduct includes conduct which:

- (a) is fraudulent, dishonest or corrupt;
- (b) is unlawful;
- (c) is misleading or deceptive, including conduct or representations which amount to improper or misleading accounting or financial reporting practices;
- (d) is unethical or in breach of the Group's policies;
- (e) endangers the health and safety of any person;
- (f) amounts to harassment, bullying, unlawful discrimination or victimisation;
- (g) amounts to an unauthorised disclosure of confidential information, including the confidential information of clients;
- (h) creates a significant danger to the environment;
- (i) may cause financial loss to the Group or damage its reputation or is otherwise detrimental to its interests; and/or
- (j) involves any other kind of misconduct or an improper state of affairs or circumstances.



## 4. REPORTING IMPROPER CONDUCT

Whistleblowers are encouraged to report any conduct which they have reasonable grounds to suspect is Improper Conduct to any of the following:

- (a) their immediate manager;
- (b) the General Counsel;
- (c) the Internal Audit Manager;
- (d) any Director or senior manager of the Group;
- (e) by email to [whistleblower@shine.com.au](mailto:whistleblower@shine.com.au);
- (f) by post to Whistleblower Officer, Level 13, 160 Ann Street, Brisbane Queensland 4000;
- (g) to any person identified as a person to whom a disclosure may be made in Annexure A or B; or
- (h) if you are not comfortable or able to report misconduct internally, you may report misconduct to the Shine Justice external and independent whistleblowing service provider (**Your Call**).

## 5. YOUR CALL EXTERNAL REPORTING PROCESS

The Company has contracted Your Call to receive and manage your report with impartiality and confidentially.

This option allows you to:

- remain completely anonymous (ie: you do not need to identify yourself);
- identify yourself to Your Call only (ie your identity will not be provided to the Company); or
- identify yourself to both Your Call and the Company.

The Your Call reporting options include:

- Website <https://www.yourcall.com.au/report>  
24/7
- Telephone 1300 790 228 (you can remain anonymous when calling this number)  
9am - 12am (midnight), recognised business days, AEST

Online reports can be made anonymously via the website address listed above. You will be required to enter the Shine Justice unique identifier code (SHJ) to ensure that the report is correctly allocated.

Your Call remains the independent intermediary at all times, receiving and forwarding communication between all parties. The Company officers who will have access to submitted reports include:

1. Clifford Clibborn-Dyer (Internal Audit & Risk Manager)
2. Annette O'Hara (General Counsel)

Your Call can circumvent any of the above Officers upon your request.

You be able to securely upload any relevant documentation and/or material relevant to your disclosure.

After making a disclosure, you will be provided with a unique Disclosure Identification Number (**DIN**) and access to a secure online Message Board.



The Message Board allows ongoing anonymous communication with Your Call and/or the Company. Your Call remains the intermediary at all times, receiving and forwarding communication between all parties. The Message Board can be used to receive updates, share further information/evidence and request support or report retaliation. If you cannot access the Message Board, you can contact Your Call via phone (above) for verbal updates.

## **6. INVESTIGATIONS**

### **6.1 Procedures**

- (a) All reports of Improper Conduct will be treated seriously and will be the subject of a thorough investigation as soon as practicable after the report is made (subject to an initial assessment of whether the report meets the requirements of this policy), with the objective of locating evidence that either substantiates or refutes the Improper Conduct reported by the Whistleblower.
- (b) Investigations will be undertaken in an objective and fair manner by appropriately qualified investigators depending on the matter or content of the individual complaint received.
- (c) The investigations will be coordinated or managed by the General Counsel and/or the Internal Audit Manager.
- (d) Depending on the seriousness of the matter and the associated risk, persons suspected of Improper Conduct may be suspended until the full investigation is completed.

### **6.2 Reporting of Investigation Findings**

- (a) At the end of the investigation, the General Counsel and/or the Internal Audit Manager will report findings to the Chairperson of the Board's Audit & Risk Management Committee (ARMC). A response will be required where Improper Conduct is substantiated and/or action is required to address control weaknesses so as to prevent future occurrences of the same Improper Conduct.
- (b) All investigation outcomes will be reported to the ARMC by the Internal Audit Manager.

### **6.3 Communication with the Whistleblower**

- (a) Where possible and where the Whistleblower is known, the Whistleblower will be informed of the outcome of the investigation of their report of Improper Conduct, by the General Counsel and/or the Internal Audit Manager, subject to privacy and confidentiality considerations.
- (b) All Whistleblowers must maintain confidentiality of such information and not disclose that information to any person.

## **7. CONFIDENTIALITY**

The Company shall not reveal the identity or information likely to reveal the identity of any Whistleblower unless:

- (c) the Whistleblower consents to the disclosure;
- (d) the disclosure is in accordance with law;
- (e) the disclosure is to ASIC, APRA, the Tax Commissioner or the AFP;
- (f) the disclosure is necessary to prevent or lessen a serious threat to a person's health or safety;
- (g) it is necessary to protect the Company's legal rights or interests or for the purpose of obtaining legal advice or representation; or
- (h) it is necessary to defend claims.



In order to ensure confidentiality, documentation related to a disclosure will be stored securely, with access limited to those directly involved in managing and investigating the disclosure.

## **8. PROTECTION OF WHISTLEBLOWERS**

The Company will not tolerate any retaliation by management or any other person or group, directly or indirectly, against anyone who makes a report of Improper Conduct.

A Whistleblower who reports improper conduct in good faith and without having been involved will not be personally disadvantaged as a result of having made the report of Improper Conduct.

Where a Whistleblower, who has made a report of Improper Conduct, considers that action has been taken against them, their colleagues or relatives, which results them being personally disadvantaged as a result of having made the report, they should immediately contact the General Counsel and/or the Internal Audit Manager and consider seeking independent legal advice or contact a regulatory body such as ASIC or the ATO.

**Annexure A** describes special protections for whistleblowers under the Corporations Act.

**Annexure B** describes special protections for tax whistleblowers under the Taxation Administration Act.

## **9. FALSE DISCLOSURES OF IMPROPER CONDUCT**

The Company takes deliberate or malicious false reports of Improper Conduct seriously.

Whilst not intending to discourage Whistleblowers from reporting matters of genuine concern, Whistleblowers must ensure as far as possible, that reports of Improper Conduct are factually accurate, complete, presented in an unbiased fashion (and any possible perception of bias of the Whistleblower is disclosed) and without material omission.

Any person found to have made a false report of Improper Conduct (including, malicious, vexatious or without basis), will be subject to disciplinary action, which may include termination of employment or contractual arrangement. These instances will be investigated and managed in accordance with internal performance and conduct management and disciplinary processes.

## **10. ANNUAL REVIEW**

This policy is subject to annual review by the Board.

## **11. CONTACT**

If you are in any doubt regarding any aspect of this Policy you should contact the General Counsel and/or the Internal Audit Manager for more information.



## 12. DEFINITIONS AND INTERPRETATION

### 12.1 Definitions

<b>Term</b>	<b>Definition</b>
<b>ASIC</b>	The Australian Securities and Investments Commission
<b>AFP</b>	Australian Federal Police
<b>APRA</b>	Australian Prudential Regulation Authority
<b>Board</b>	The Company's board
<b>Company</b>	Shine Justice Ltd (ACN 162 817 905) and, as the context requires, the entities it controls
<b>Corporations Act</b>	The <i>Corporations Act 2001</i> (Cth), as amended from time to time
<b>Director</b>	A director of the Company
<b>Group</b>	The Company and all of the entities it controls, or any one of them as the case requires
<b>Improper Conduct</b>	The meaning given in paragraph 3
<b>Listing Rules</b>	The listing rules of ASX
<b>Taxation Administration Act</b>	The <i>Taxation Administration Act 1953</i> (Cth), as amended from time to time
<b>Whistleblower</b>	A person who reports Improper Conduct as contemplated in this policy

### 12.2 Interpretation

Concepts not defined in this document but which have a meaning in the Corporations Act or the Listing Rules have that same meaning in this document.



## Annexure A – Special protections under the Corporations Act

The Corporations Act gives special protection to disclosures about any misconduct or improper state of affairs relating to the Group if the following conditions are satisfied:

- 1) The whistleblower is or has been:
  - a. an officer or employee of the Group;
  - b. an individual who supplies goods or services to the Group or an employee of a person who supplies goods or services to the Group;
  - c. an individual who is an associate of the Group;
  - d. a relative, dependent or dependent of the spouse of any individual referred to in a. to c. above;
- 2) The report is made to:
  - a. a person authorised by the Company to receive disclosures that may qualify for protection under the Corporations Act;
  - b. an officer or senior manager of the Group;
  - c. an auditor (or a member of the audit team) of the Group;
  - d. an actuary of the Group;
  - e. ASIC;
  - f. APRA;
  - g. a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower protections in the Corporations Act; or
  - h. in limited (public interest and emergency) circumstances to a member of Parliament or a journalist.
- 3) The whistleblower has reasonable grounds to suspect that the information being disclosed concerns misconduct or an improper state of affairs or circumstances in relation to the Group. This may include a breach of legislation including the Corporations Act, an offence against any Commonwealth law that is punishable by imprisonment for 12 months or more or conduct that represents a danger to the public or the financial system.

The protections given by the Corporations Act when these conditions are met are:

- a. the whistleblower is not subject to any civil, criminal or administrative liability (including disciplinary action) for making the disclosure;
  - b. no contractual or other remedy may be enforced, and no contractual or other right may be exercised, against the whistleblower on the basis of the disclosure;
  - c. in some circumstances, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty; and
- 4) anyone who causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and may be liable for damages.



5) Confidentiality

If a report is made, the identity of the discloser must be kept confidential unless one of the following exceptions applies:

- a. The discloser consents to the disclosure of their identity;
- b. Disclosure of details that might reveal the discloser's identity is reasonably necessary for the effective investigation of the matter;
- c. The concern is reported to ASIC, APRA or the AFP; or
- d. The concern is raised with a lawyer for the purpose of obtaining legal advice or representation.



## Annexure B – Special Protections under the Taxation Administration Act

The Taxation Administration Act gives special protection to disclosures about a breach of any Australian tax law by the Company or misconduct in relation to the Group's tax affairs if the following conditions are satisfied:

- 1) The whistleblower is or has been:
  - a. an officer or employee of the Group;
  - b. an individual who supplies goods or services to the Group or an employee of a person who supplies goods or services to the Group;
  - c. an individual who is an associate of the Group;
  - d. a spouse, child, dependent or dependent of the spouse of any individual referred to in a. to c. above;
- 2) The report is made to:
  - a. a person authorised by the Company to receive disclosures that may qualify for protection under the Taxation Administration Act;
  - b. a director, secretary or senior manager of the Group;
  - c. an auditor (or a member of the audit team) of the Group;
  - d. a registered tax agent or BAS agent who provides tax agent or BAS services to the Group;
  - e. any other employee or officer of the Group who has functions or duties relating to the tax affairs of the Company (for example a member of the Finance team) (Shine recipients);
  - f. the Commissioner of Taxation; or
  - g. a lawyer for the purpose of obtaining legal advice or legal representation in relation to a report; and
- 3) If the report is made to a person listed in paragraph 2 above (other than the Commissioner of Taxation), the whistleblower:
  - a. has reasonable grounds to suspect that the information indicates misconduct or an improper state of affairs or circumstances in relation to the tax affairs of the Group or an associate of the Group; and
  - b. considers that the information may assist the person to whom it is disclosed to perform functions or duties in relation to the tax affairs of the Group or an associate of the Group; and
- 4) If the report is made to the Commissioner of Taxation, the whistleblower considers that the information may assist the Commissioner to perform his or her duties under a taxation law in relation to the Group or an associate of the Group.

The protections given by the Taxation Administration Act when these conditions are met are:

- a. the whistleblower is not subject to any civil, criminal or administrative liability (including disciplinary action) for making the disclosure;
- b. no contractual or other remedy may be enforced, and no contractual or other right may be exercised, against the whistleblower on the basis of the disclosure;



- c. where the disclosure was made to the Commissioner of Taxation, the information is not admissible in evidence against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information;
- d. unless the whistleblower has acted vexatiously or unreasonably, a whistleblower cannot be ordered to pay costs in any legal proceedings in relation to a report;
- e. anyone who causes or threatens to cause detriment (including dismissal of an employee or damage to a person's reputation) to a whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and may be liable to pay damages; and
- f. a whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary.

5) Confidentiality

If a report is made, the identity of the discloser and any information that is likely to lead to the identification of the discloser must be kept confidential unless the disclosure is:

- a. made to the Commissioner of Taxation or a member of the AFP;
- b. made to a legal practitioner for the purpose of obtaining legal advice or representation in relation to the operation of the whistleblower provisions of the Taxation Administration Act;
- c. with the discloser's consent; or
- d. reasonably necessary for the effective investigation of the allegations and all reasonable steps are taken to reduce the risk of identification of the discloser.