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## WHISTLEBLOWER PROCEDURE

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### Purpose and Scope

BSA has established a Whistleblower program as part of its corporate compliance framework in order to make employees and contractors feel confident about raising concerns internally, by offering a reporting mechanism that is objective, confidential and independent, and protects employees and contractors from reprisal or disadvantage.

BSA recognises that individuals who are prepared to make such disclosures demonstrate significant courage; and BSA will take all responsible steps to protect these individuals from any detrimental action, or reprisals, for making the disclosure, or in relation to the disclosure.

The scope of this procedure is to ensure that the BSA Whistleblower process and the Whistleblower protection provisions are conducted in line with the BSA Whistleblower Protection Policy, the BSA Code of Conduct, and applicable legislation. This procedure is to be read with those documents.

BSA established this procedure to provide a system for reporting corrupt, illegal or inappropriate conduct, or other actions detrimental to BSA.

This procedure also aims to make sure that persons planning to provide information, as a Whistleblower, have the opportunity to familiarise themselves with the process, its transparency, and the degree of protection it provides in order to make an informed decision.

### Definitions

**BSA** - BSA refers to BSA Limited, and its subsidiaries.

**Whistleblower** - A Whistleblower is a person being an officer, an employee, a consultant, a contractor or an employee of a contractor of BSA who, whether anonymously or not, makes, attempts to make, or wishes to make, a disclosure in connection with reportable conduct. A Whistleblower wishes to avail themselves of protection against reprisal for having made the report.

**Whistleblower Protection Officer** - A Whistleblower Protection Officer can be an officer, employee or contractor of BSA. They have responsibility for protecting the Whistleblower's identity, and keeping received disclosures confidential and secure to the fullest extent permitted by law. The Whistleblower Protection Officer provides themselves as a contact person for the Whistleblower, after a disclosure has been made via the Whistleblower Hotline. The Whistleblower Protection Officer protects the Whistleblower if they are subject to BSA internal reprisals, as outlined below. The Whistleblower Protection Officer is required to have a sound legal background in order to warrant adequate protection of the Whistleblower.

**Whistleblower Investigations Officer** - A Whistleblower Investigations Officer can be an officer, employee or contractor of BSA. They have responsibility for conducting preliminary investigations into reports received from the Whistleblower. The Whistleblower Investigations Officer is required to be independent from operations to avoid any bias in the course of the investigation. At BSA, the Whistleblower Investigations Officer has the responsibility to decide on further actions once a disclosure has arrived via the Whistleblower Hotline channels, as outlined below. The Whistleblower Investigations Officer is also required to have a sound legal background in order to be able to make correct legal recommendations as to how the disclosure ought to be dealt with. The Whistleblower Protection and Investigations Officers have separate duties and obligations. The roles cannot be assigned to a single person.



**Reportable Conduct** - Reportable Conduct includes actions by a person connected with BSA, which in the view of a Whistleblower acting in good faith, are:

- Dishonest;
- Discriminatory, constitute bullying or harassment;
- Fraudulent;
- Corrupt;
- Illegal (e.g. theft, violence or threatened violence);
- In breach of Commonwealth or state legislation, or local authority by-laws (e.g. *Competition and Consumer Act 2010*);
- Unethical (in breach of the BSA Code of Conduct, or generally);
- In relation to unsafe work practice (in breach of workplace health and safety legislation);
- Gross mismanagement;
- Repeated breach of BSA procedures;
- Environmental issues; or
- Any other conduct which may cause financial, or non-financial, loss to BSA, or be otherwise detrimental to the interests of the organisation.

**Reportable Conduct with extended protection under the *Corporations Act 2001*** - Reportable Conduct where the disclosure relates to a breach of the Corporations legislation, e.g. mismanagement of BSA company resources, is subject to extended protection of the Whistleblower under the *Corporations Act*.

## Procedure Details

### Who can invoke the BSA Whistleblower process?

The BSA Whistleblower process can be invoked by officers of BSA, employees, consultants, contractors, or employees of contractors.

### Who is protected as a Whistleblower?

Protected Whistleblowers are:

- Officers of BSA;
- Employees of BSA;
- Consultants to BSA who have a contract to supply services to BSA;
- Contractors who have a contract to supply goods or services to BSA; and
- Employees of contractors.

### When will I be protected by BSA as a Whistleblower?

Whistleblowers are protected by BSA when they:

- Make the disclosure in good faith; and
- Provide information of reportable conduct as described above.

### Can I remain anonymous?

Whistleblowers may choose to:

- Remain totally anonymous; or
- Provide their details to Deloitte not BSA; or
- Provide their details to both Deloitte and BSA.



### What does BSA's protection include?

BSA is committed to a culture of corporate compliance and ethical behaviour. Therefore, we will set the highest standards to protect the identity of a Whistleblower and the confidentiality of their provided information within relevant laws, such as the *Privacy Act 1988* (Cth).

A Whistleblower must not be personally disadvantaged as a result of the disclosure. Reprisals include:

- Dismissal;
- Demotion;
- Any form of harassment;
- Discrimination;
- Victimisation; and
- Current or future bias.

If, in rare cases, where we cannot provide adequate protection from reprisals, BSA will:

- Grant the person leave of absence during the investigation;
- Offer to relocate the individual to a position of equivalent pay and seniority at a different location or in a different department; and
- Provide independent professional counselling for the distress caused by the matters which led to the disclosures.

Other types of protections will depend on the situation but could include:

- Ensuring confidentiality in the investigation and protecting the employee or contractor's identity;
- Monitoring and managing the behaviour of other employees or contractors; and
- Rectification of any detriment an employee or contractor has suffered.

Whistleblowers who feel disadvantaged are encouraged to appeal to the Whistleblower Protection Officer. If the matter cannot be resolved in liaison with the Whistleblower Protection Officer, the Whistleblower has the right to address the matter to a member of the BSA Board of Directors.

### Corporations Act – Extended Protection

#### ***When will I have extended protection under the Corporations Act?***

To be additionally protected by the provisions of the *Corporations Act*, the Whistleblower must comply with the requirements as set out above **and** have reasonable grounds that there has been a contravention of the Corporations legislation by BSA, or an employee of BSA. To receive protection under the *Corporations Act*, the Whistleblower must provide their name before making the disclosure.

#### ***What does the extended legal protection by the Corporations Act include?***

- Discloser protected from liability  
Persons are not subject to any civil liability (such as being sued for breach of contract or other civil action) for making a protected disclosure. Contractual or other remedies cannot be enforced against the person on the basis of the protected disclosure.
- Termination of contract  
A person's contract of employment or contract for service cannot be terminated on the basis that the protected disclosure constitutes a breach of the contract.
- Victimisation  
Victimisation of a person on the grounds that they have made a protected disclosure is illegal.



- Disclosures to be kept confidential  
Protected disclosures must be kept confidential.

It is an offence for a person who has received a protected disclosure to disclose:

- Information disclosed;
- The identity of the discloser; or
- Information which is likely to lead to the identification of the discloser

Whistleblowers are legally protected from legal consequences for making the disclosure. However, there is no protection for any civil or criminal liability committed by the Whistleblower.

Additionally, the disclosure must relate to a breach of the *Corporations Act*. The Whistleblower is not legally protected, as explained above, if the Whistleblower discloses legal contraventions that do not relate to a breach of the *Corporations Act* (e.g. general matters of criminal or fraudulent activities).

For detailed information please seek legal advice.

#### ***What are the implications of extended protection by legislation? Do I need to provide consent to pass on my disclosure?***

BSA will treat your disclosure with the highest possible confidentiality. However, please be aware that when your information is subject to protection by the *Corporations Act* our Whistleblower Protection Officer can only pass on the disclosure to the Federal Police, ASIC or APRA. That means we are not able to act on your information internally, nor are we able to appoint an external fraud investigator without your consent to pass on this information. As such, your consent to pass on the disclosure is required.

#### **What evidence is required in order to make a disclosure?**

This process is provided for serious misconduct. However, for employees or contractors of BSA, their knowledge of the practices and the situation of their work environment, business or department should be generally enough to provide sufficient evidence to start an investigation.

#### **Where can I provide disclosure safely?**

As mentioned above, the identity of Whistleblowers and the confidentiality of their provided information are protected by BSA, within relevant laws and regulations and under certain circumstances, as outlined above, and additionally by law.

Persons receiving disclosures from a Whistleblower may be subject to legal obligations under the *Corporations Act* and could attract significant civil and criminal consequences for themselves as well as for BSA.

For that reason we would encourage you to provide reportable conduct, as defined above, to the provided independent Whistleblower Hotline. Contacting the Hotline by phone or making a disclosure via their website ensures that trained personnel deal with your information safely, to protect you and any person who receives your information, in accordance with approved processes.

Please contact:

Deloitte Touche Tohmatsu	
Telephone Hotline:	1800 501 956
Website:	www.bsawhistleblower.deloitte.com.au
	username: BSA
	password: Password1! (password is case sensitive)
Email:	bsa.whistleblower@deloitte.com.au
Fax:	03 9691 8182
Mail (Reply Paid Mail):	BSA Whistleblower Service
	Reply Paid 12628
	A'Beckett Street
	Victoria 8006



### **Do I have to identify myself or is my disclosure also accepted anonymously?**

All disclosures of reportable conduct are treated with the same diligence, regardless if the Whistleblower identifies themselves or wishes to remain anonymous. However, we might not be able to protect the Whistleblower if we do not know who it is.

### **What happens to my disclosure after it has been made to the independent Whistleblower Hotline provider?**

The independent Whistleblower Hotline provider logs the information in their system. The Whistleblower Protection Officer and Whistleblower Investigations Officer will be informed of the incoming disclosure and granted access to the provider's information log.

The Whistleblower Investigations Officer then decides on the further proceedings based on the legal circumstances. Preliminary investigation, if possible, will provide the basis for the Whistleblower Investigations Officer's initial decision regarding how to proceed in each individual case. Corrective action will be taken where required. If the disclosure has not been made anonymously by a Whistleblower, the Whistleblower will have the opportunity to inform themselves of the outcomes of the investigation of their disclosure, subject to the considerations of privacy of those against whom the allegations are made, and customary practices of confidentiality with the entity. The Whistleblower will be provided with feedback regarding the outcomes.

## **Consequences for Misapplication of the Whistleblower Process**

The BSA Whistleblower program and the Whistleblower protection provisions are a costly and elaborate process in order to promote a culture of corporate compliance and ethical behaviour. The Whistleblower protection provisions have been established to protect individuals that show courage and ethical behaviour for the benefit of the organisation as a whole.

BSA will not tolerate malicious or false reporting. Where our investigations show that an individual purporting to be a Whistleblower has made a false report, then that conduct will be considered a serious matter, will be investigated, and may result in serious disciplinary proceedings. A reasonable suspicion that an activity has occurred, which is proven not to have occurred, will not be considered a malicious or false report.

## **Unauthorised Release of Information Received from a Whistleblower**

For disclosures under BSA protection, information provided by a Whistleblower and/or information that may lead to the identification of a Whistleblower, must not be released without authority to any person who is not involved in the investigation or resolution of the matter. A breach of this policy is regarded as a serious disciplinary matter.

## **References**

BSA Code of Conduct

BSA Whistleblower Protection Policy

Australian Standard – AS 8004 Corporations Act 2001

Privacy Act 1988

Other relevant Commonwealth and State Legislation relating to discrimination and harassment in the workplace.