
WHISTLEBLOWER PROTECTION POLICY

Whistleblower Protection Policy

This Whistleblower Protection Policy (**Policy**) is underpinned by a strong commitment to building a culture in Comms Group Limited (**Comms Group**) that reflects sound governance and promotes ethical behaviour in the detection and management of fraudulent, corrupt or improper conduct.

A Whistleblower Protection Policy is essential to good risk management and corporate governance.

This Policy provides protection to a Discloser (an insider within an organisation, who reports misconduct or dishonest or illegal activity that has occurred within that organisation) by establishing a mechanism for Disclosable Matters to be raised on a confidential basis without fear of reprisal. This Policy aims to help uncover misconduct that may not otherwise be detected.

Disclosers perform a vital role in the community in exposing fraud, corruption and other misconduct. Whistleblowing ensures that corporate entities and organisations are held to account and operate within the confines of the law. It is therefore necessary to protect Disclosers and promote open, transparent and accountable practices within the public and private sectors.

The Policy complies with the amendments to the *Corporations Act 2001* (Cth) and the *Taxation Administration Act 1953* (Cth) that are effective from 1 July 2019.

Under this Policy, Comms Group will...

- demonstrate a genuine organisational commitment to identify and remedy wrongdoing, from the top down, by ensuring executives and senior management openly support a 'speak up' culture that encourages employees, and others, to raise their concerns about organisational conduct;
- provide several avenues for disclosures to be made, including anonymously, that are easy to navigate;
- consider how the Policy and procedures in Australia will interact with any global whistleblowing regime;
- expand liability to those involved in a contravention;
- shift the evidential burden of proof to those involved in a contravention in circumstances where confidentiality has been breached;
- prevent the Discloser from being ordered to pay costs incurred by the other party, except in limited circumstances;
- provide training to all staff, at all levels, including to those who will receive complaints and investigate complaints;
- ensure they have sufficient resources to deal with whistleblowing complaints;
- review and amend other policies to ensure consistency; and
- take appropriate and prompt action against those who take any detrimental actions against a Discloser.

A 'speak-up' culture is a workplace culture that values and encourages employees to feel comfortable discussing positive and negative behaviour without fear of retaliation or any other kind of harm resulting from speaking up. A *speak-up culture* is the product of a company that operates in a fully transparent, ethical, and accountable manner.

Comms Group is committed to fostering a culture of corporate compliance, ethical behaviour, integrity, respect and good corporate governance.

The Whistleblower Protection Policy applies to any individual who is either a current or *former* officer and director, employee, contractor, supplier, unpaid worker, or relative, dependent or spouse of any officer, employee, contractor and supplier, collectively, '**Discloser**'.

What is a Whistleblower?

A Whistleblower (**Discloser**) is an insider within an organisation, who reports misconduct or dishonest or illegal activity that has occurred within that same organisation.

To "blow the whistle" means revealing to supervisors, managers or appropriate authorities' information about wrongdoing so that it can be stopped or prevented from reoccurring. This might include revealing information about someone or a group of people who have:-

- acted illegally;
- misused Company assets or resources;
- gained from their position in the Company;
- falsified records;
- risked public health, safety or the environment; or
- acted in a manner that is regarded as misconduct or an improper state of affairs or circumstances in relation to the Company, and not just alleged breaches of the *Corporations Act*.

We encourage you to speak up

Comms Group values ethical behaviour, integrity and respect. Comms Group considers that working with integrity, honesty and respect includes encouraging Disclosers to speak up in relation to conduct that does not align with this code of conduct or with the law and taking steps to protect the identity of that person when they do.

Comms Group encourages Disclosers to speak up without fear of intimidation or reprisal in relation to conduct that does not align with Comms Group's corporate policies or the law and Comms Group will protect disclosers when they do.

What should you speak up about?

You are encouraged to speak up about any misconduct, anything that may be illegal or unethical, any safety issues, or any breach of the Company's Code of Conduct (**Disclosable Matters**), including:

- dishonest, fraudulent or corrupt activity;
- illegal activity;
- unethical behaviour or a serious breach of Comms Group's governance and operating policies including this Code of Conduct;
- conflicts of interest;
- bias or nepotism;
- conduct or practices that present a real risk of damage or harm to Comms Group, Comms Group's people or third parties (such as unsafe work practices, environmental damage, health risks or abuse of Comms Group's property or resources);
- conduct or practices that may cause financial loss to Comms Group or damage Comms Group's reputation or be otherwise detrimental to Comms Group's interests;

- harassment, discrimination, victimisation or bullying (including against anyone voicing a Disclosable Matter under this policy);
- a breach of any Australian law, including a breach of the Corporations Act 2001 (Cth);
- a breach of any Australian tax law or misconduct in relation to Comms Group's tax affairs (a **Tax Matter**); or
- any other kind of improper action or behaviour.

Personal work-related grievances

Disclosures that relate solely to personal work-related grievances, and that do not relate to detriment or threat of detriment to a Discloser, do not qualify for protection under the Corporations Act.

Examples of a personal work-related grievance includes:

- an interpersonal conflict between a Discloser and another employee.
- a decision that does not involve a breach of workplace laws.
- a decision about the engagement, transfer or promotion of a Discloser.
- a decision about the terms and conditions of engagement of a Discloser; or
- a decision to suspend or terminate the engagement of a Discloser, or otherwise to discipline a Discloser.

A personal work-related grievance may still qualify for protection if:

- it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (mixed report).
- the entity has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond a Discloser's personal circumstances.
- a Discloser suffers from or is threatened with detriment for making a disclosure; or
- a Discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

Employees are encouraged to seek legal advice about their rights and protections under employment or contract law, and to resolve their personal work-related grievance

1. Who can receive disclosures that qualify for protection and how can they be made?

Disclosers can raise any Disclosable Matter to any of the following:

- the Chair of the People & Remuneration Committee,
- or a person authorised by Comms Group to receive disclosures that may qualify for protection (**Whistleblower Protection Officer**)

Disclosers can also raise Disclosable Matters via a dedicated email address circulated to Disclosers. Disclosers can choose to remain anonymous by making an anonymous phone call or sending an email from an anonymous email address. However, it is noted that anonymous reports may impede Comms Group's ability to properly investigate issues or protect individuals.

Comms Group has designated a Whistleblower Protection Officer who is independent from the Company to receive a Disclosable Matter from Disclosers.

Disclosers can raise any Disclosable Matter via the Whistleblower Protection Service provider. Disclosers can access the Whistleblower Protection Service provider online or over the phone 24/7 and can choose to remain anonymous. If an Employee or Stakeholder makes an anonymous report, this may impact Comms Group's ability to fully investigate the issue or to protect that individual.

The Discloser Protection Officer who is independent from the Company reports any Disclosable Matter to the Chair of the Audit, Risk and Governance Committee who is a designated and

authorised person of Comms Group to receive and manage reports and maintain appropriate confidentiality.

Nothing in this policy (or any other Comms Group document) prevents Disclosers from:

- reporting a Disclosable Matter, including misconduct or illegal activity to ASIC,
- reporting a Tax Matter to the Commissioner of Taxation, or
- talking to a lawyer for the purpose of obtaining legal advice or representation about speaking up. Disclosures to a legal practitioner for the purpose of obtaining legal advice or legal representation are protected (even in the event that the legal practitioner concludes that a disclosure does not relate to a Disclosable Matter)

Comms Group educates its Directors, officers and employees on their rights and obligations under this Policy including training of employees and recipients of reports.

2. What are the protections available to Disclosers, including protections under the Corporations Act?

Disclosers play an important role in identifying and calling out misconduct and harm to the Company. To encourage a Disclosers to come forward with their concerns and protect them when they do, the *Corporations Act 2001* (Corporations Act) gives certain people legal rights and protections as Disclosers.

A Discloser cannot be subject to any civil, criminal or administrative liability (including disciplinary action) for making a protected disclosure.

A Discloser cannot be subjected to any detriment or a threat of detriment because they made, or are believed to have made, a protected disclosure.

Available Protections

Comms Group protects all individuals that speak up in respect of all matters raised under this Policy, whether they raise a Disclosable Matter in person, or through the independent Whistleblower Protection Officer.

Protections include criminal offences and civil penalties for a person causing or threatening to cause detriment to a Discloser or breaching a Discloser's confidentiality, including during an investigation into the Discloser's concerns

Confidentiality and anonymity

When Disclosers speak up, the information they provide will be dealt with confidentially. Subject to compliance with legal requirements, Comms Group will only share their identity with their consent or with relevant regulatory or law enforcement authorities, thus allowing anonymous disclosures with civil and criminal penalties for disclosing a Discloser's identity (without consent) or victimising a Discloser.

3. How will Comms Group investigate protected disclosures?

Where it is reasonably necessary for Comms Group to investigate a report, Comms Group may be required to share information which could lead to the identification of the Discloser. However, Comms Group will take all reasonable steps to reduce the risk that any Discloser will be identified as a result of any investigation.

4. How will Comms Group support Discloser's and protect them from 'detriment' (which is broadly defined)?

Protection from retaliation

Comms Group is committed to protecting disclosing the Discloser from detrimental treatment by anyone who believes or suspects that an actual, potential and suspected report has been made, may have been, is proposed to or could be made. This includes protecting the identity of disclosing Disclosers, even where consent has been given to share it, identifying the risk of retaliation to disclosing Disclosers and taking steps relevant to that risk.

Detrimental treatment includes dismissal, injury, demotion, harassment, discrimination, disciplinary action, bias, threats, damage to property, reputation or a person's business or financial position or other unfavourable treatment connected with speaking out.

If detrimental treatment occurs as a result of making a report under this Policy, it should be reported immediately to the Whistleblower Protection Officer.

5. How will the company ensure fair treatment of employees who are mentioned in protected disclosures?

Fair treatment

Where the name of an employee is raised by someone who is speaking up about a Disclosable Matter, Comms Group is committed to treating all employees involved fairly, as appropriate in the circumstances.

All investigations undertaken under this Policy will be conducted in accordance with and in line with principles of procedural fairness and Comms Group will not take disciplinary action (e.g. written warnings or termination of the employee) unless it is considered to be necessary to mitigate the risk of further misconduct or illegal activity.

Other protections

In addition to the above, under Australian law, Disclosers who speak up may be entitled to additional legal protections in certain circumstances, including:

- protection from civil, criminal or administrative legal action for making the disclosure;
- protection from contractual or other remedies being sought based on the disclosure; and
- if an Employee or Stakeholder is subject to retaliatory conduct for speaking up, in some circumstances, they may be entitled to compensation.

6. How will the Policy be made available to officers and employees?

A copy of this Whistleblower Protection Policy is available on Comms Group's website and is intended to be accessed by anyone. To ensure that this Whistleblower Protection Policy is operating effectively, Comms Group will review (and where necessary amend) this Whistleblower Protection Policy from time to time to ensure that it is operating effectively, and whether any changes are required to be made.

Adopted in 2020

Reviewed and updated in August 2022