

Whistleblower Policy

1. Purpose

The purpose of this policy is to:

- (a) demonstrate Greyhound Racing NSW (**GRNSW**) commitment to a fair, honest, open, ethical, safe and supportive workplace;
- (b) to encourage the reporting of issues where there is a belief that there has been a breach of GRNSW Code of Conduct and Business Ethics, policies or the law; and
- (b) to protect individuals making eligible disclosures that qualify for protection under the Whistleblower Laws (as defined below) and inform individuals of the protections available under those laws.

GRNSW reserves the right to change this policy at its discretion from time to time. This policy is not intended to create any contractually binding obligation on GRNSW and is not incorporated into any contract of employment.

2. Policy Statement

GRNSW is committed to creating and maintaining an open working environment in which individuals are able to raise concerns regarding actual or suspected unethical, unlawful or undesirable conduct. GRNSW is also committed to complying with its obligations under the Whistleblower Laws as applicable.

It is essential that such disclosures are able to be made freely and without fear of any kind of reprisal.

This policy provides such a mechanism, and encourages reporting of such conduct. It also sets out a summary of the protections that are available to individuals who make disclosures under this policy and the Whistleblower Laws. Under the Whistleblower Laws, an 'Eligible Whistleblower' will be entitled to certain legal protections if they make a 'Protected Disclosure' to an 'Eligible Recipient', the Australian Securities and Investments Commission (ASIC), Australian Prudential Regulation Authority (APRA), or the Australian Tax Office (ATO). The policy summarises the meaning of some of those terms below.

This policy applies throughout GRNSW to all Staff (as defined below).

This policy will be made available to all employees and officers upon commencement with GRNSW Innovation during the induction process and will be available on an ongoing basis on the GRNSW intranet.

3. Definitions

Eligible Recipient has the meaning as defined in section 5 below.

Eligible Whistleblower means an individual who is or has been:

- (a) a member of Staff; or
- (b) a relative or dependent (including a dependent of an individual's spouse) of either of the above individuals.

Emergency Disclosure has the meaning as defined in section 6 below.

Personal Work-Related Grievance has the meaning as defined in section 4 below.

Public Interest Disclosure has the meaning as defined in section 6 below.

Protected Disclosure has the definition as set out in section 4 below.

Staff means GRNSW directors, officers, employees, contractors, subcontractors, temporary agency workers or any other persons that act on behalf of GRNSW or represents GRNSW in any capacity.

Whistleblower Laws means the whistleblower protection provisions as set out in the *Corporations Act 2001* (Cth) and the *Taxation Administration Act 1953* (Cth).

Whistleblower Protection Officer means the GRNSW Chief Operating Officer (COO) or Legal Counsel who is a person authorised by GRNSW to receive disclosures that may qualify for protection under the Whistleblower Laws and is responsible for protecting and safeguarding the interests of whistleblowers under this policy.

4. Matters for Disclosure

GRNSW encourages all Staff to disclose any conduct by another member of Staff, a client, a supplier, a tenderer or other person who has business dealings with GRNSW, whether actual or suspected and whether such conduct has occurred or is yet to occur, including conduct that:

- the member of Staff considers is unethical or in breach of any GRNSW policy;
- is unlawful (such as theft, drug sale or use, violence, harassment or intimidation, criminal damage to property or other breaches of state or federal law);
- is dishonest, fraudulent or corrupt activity, including bribery; or
- amounts to an abuse of authority.

Under the Whistleblower Laws and this policy, an Eligible Whistleblower will be entitled to certain protections if they make a Protected Disclosure to an Eligible Recipient, ASIC, APRA, or the ATO.

A disclosure will be a '**Protected Disclosure**' if it is a disclosure of information by an Eligible Whistleblower, where the Eligible Whistleblower has reasonable grounds to suspect that the information:

- (a) concerns misconduct, or an improper state of affairs or circumstances, in relation to GRNSW or a related company;

- (b) concerns misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of GRNSW or an associate of GRNSW;
- (c) indicates that an officer or employee of GRNSW or a related company, has engaged in conduct that:
 - i. constitutes an offence against, or a contravention of, a provision of specified legislation including the *Corporations Act 2001* (Cth);
 - ii. constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; or
 - iii. represents a danger to the public or the financial system; or
- (d) if the Eligible Whistleblower makes a Public Interest Disclosure or an Emergency Disclosure.

Misconduct or an improper state of affairs or circumstances may include but not be limited to:

- a breach of GRNSW Code of Conduct and Business Ethics,
- a breach of GRNSW approval practices and guidelines;
- unethical or improper conduct;
- financial malpractice, impropriety or fraud;
- contravention or suspected contravention of legal or regulatory provisions;
- auditing non-disclosure or manipulation of any audit processes; and/or
- any deliberate concealment relating to the above.

It is expected that Staff who become aware of known, suspected, or potential cases of conduct outlined above will make a report under this policy or under other applicable policies.

Personal Work-Related Grievances

A disclosure will **not** be a Protected Disclosure if the information disclosed concerns a 'Personal Work-Related Grievance' of the Eligible Whistleblower.

A '**Personal Work-Related Grievance**' is a grievance about any matter in relation to the Eligible Whistleblower's employment, or former employment, having (or tending to have) implications for the Eligible Whistleblower personally. However, the grievance will not be a Personal Work-Related Grievance if it has significant implications for GRNSW and concerns conduct or alleged conduct referred to within the definition of a Protected Disclosure.

Examples of Personal Work-Related Grievances include:

- interpersonal conflict between the whistleblower and another employee;
- decisions relating to the engagement, transfer or promotion of the whistleblower;

- decisions relating to the terms and conditions of engagement of the whistleblower; and
- decisions to suspend or terminate the engagement of the whistleblower, or otherwise to discipline the whistleblower.

5. Making a Disclosure

Staff wanting to make a disclosure under this policy and the Whistleblower Laws can be made by:

- (a) reporting the disclosure in person to the Whistleblower Protection Officer;
- (b) telephoning the Whistleblower Protection Officer;
- (c) reporting such conduct via email to the Whistleblower Protection Officer on whistleblower@grnsw.com.au; or
- (d) making a disclosure to an '**Eligible Recipient**', other than the Whistleblower Protection Officer, which includes:
 - i. a member of senior management;
 - ii. an auditor, a member of an audit team conducting an audit, or an actuary of GRNSW or a related company;
 - iii. an actuary, a registered tax agent or BAS agent (as defined) of GRNSW or a related company;
 - iv. the Company Secretary; or
 - v. a member of the Board of Directors.

Disclosures may also be made to ASIC, APRA, or the ATO.

Any disclosures about the Whistleblower Protection Officer should be directed to GRNSW Chairperson.

Disclosures can be made anonymously and all disclosures will be treated confidentially. There is no requirement for an Eligible Whistleblower to identify himself or herself to receive the protections outlined in this policy or under the Whistleblower Laws.

Staff are encouraged to first report matters to the Whistleblower Protection Officer and to allow GRNSW a reasonable amount of time to investigate and address the issues raised, before making any disclosure to any external body. However, this in no way restricts an Eligible Whistleblower's ability to make a Public Interest Disclosure or an Emergency Disclosure or the protections that an Eligible Whistleblower will receive upon making such disclosure.

6. Public Interest and Emergency Disclosures

A disclosure will also be a Protected Disclosure if the Eligible Whistleblower makes a 'Public Interest Disclosure' or an 'Emergency Disclosure'.

A '**Public Interest Disclosure**' means a public interest disclosure under the Whistleblower Laws, which includes that:

- (a) the discloser has already made a Protected Disclosure to a regulatory body;
- (b) at least 90 days have passed since the Protected Disclosure was made;
- (c) the discloser does not have reasonable grounds to believe that action is being, or has been, taken to address the matters to which the previous disclosure related;
- (d) the discloser has reasonable grounds to believe that making a further disclosure of the information would be in the public interest;
- (e) the discloser has given written notification to the regulatory body that they intend to make a public interest disclosure;
- (f) the public interest disclosure is made to a member of Federal or a State Parliament or a journalist (as defined); and
- (g) the extent of the information disclosed in the public interest disclosure is no greater than is necessary to inform the journalist or member of parliament of the misconduct, improper state of affairs or other conduct that constituted the Protected Disclosure.

An '**Emergency Disclosure**' means an emergency disclosure under the Whistleblower Laws, which includes that:

- (a) the discloser has already made a Protected Disclosure to a regulatory body;
- (b) the discloser has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
- (c) the discloser has given a written notification to the regulatory body that includes sufficient information to identify the previous disclosure and states that the discloser intends to make an emergency disclosure;
- (d) the emergency disclosure is made to a member of Federal or a State Parliament or a journalist (as defined); and
- (e) the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or member of parliament of the substantial and imminent danger.

7. Investigation

All disclosures made under this policy will be taken seriously and will be formally investigated by GRNSW where appropriate. The Whistleblower Protection Officer will determine, in his or her sole discretion, the best way to proceed in relation to each complaint, and the process may vary depending on the nature and seriousness of the disclosure made.

Any investigation will be conducted in an objective and fair manner, and otherwise as is reasonable and appropriate having regard to the nature of the disclosure and the circumstances, and including in respect to fair treatment of all

employees mentioned in the disclosure. Any investigation may involve the Whistleblower Protection Officer conducting the investigation directly, or referring the matter to the GRNSW Chairman. External advisors may be used by GRNSW in relation to any investigation or associated processes. Where either procedure is followed, the Whistleblower Protection Officer will ensure that confidentiality and anonymity obligations under the Whistleblower Laws are complied with.

Following an investigation, an investigation report will be compiled. This may include a confidential report to the Executive Team and/or escalation to any or a combination of the CEO or the Chairman, depending on the findings of the investigation, ensuring that confidentiality and anonymity obligations under the Whistleblower Laws are complied with at all times.

Where appropriate, the Eligible Whistleblower or member of Staff making the disclosure will be informed of the action taken but must keep this information confidential and will not usually be provided with a copy of the investigation report.

The Whistleblower Protection Officer will keep a confidential record of all whistleblower disclosures, complaints, investigations and investigation reports.

Disclosing information during the investigation

GRNSW and the Eligible Recipient receiving a Protected Disclosure may need to disclose information in relation to a Protected Disclosure to undertake an investigation into the disclosure. However, information which may lead to the identity of the discloser will only be disclosed for the purposes of investigating the disclosure, where the disclosure of that information is reasonably necessary for the purposes of investigating the conduct disclosed and all reasonable steps are taken to reduce the risk that the discloser will be identified as a result of disclosing that information.

Unless consent is given by the person who makes a Protected Disclosure, their identity must not be disclosed during any investigation process.

8. Whistleblower Protections

Where a Staff member makes a disclosure on reasonable grounds, GRNSW will act in the best interest of the Staff member to protect them from any victimisation, adverse reaction or intimidation and ensure they will not be disadvantaged in their employment or engagement with GRNSW. An Eligible Whistleblower will also have specific protections under the Whistleblower Laws, which are outlined below.

Anonymity

GRNSW will not disclose the identity of an Eligible Whistleblower or information that is likely to lead to the identification of the Eligible Whistleblower, unless:

- it discloses such information to an appropriate regulatory body or a member of the Australian Federal Police;

- it discloses such information to Commonwealth authority, or a State or Territory authority, for the purpose of assisting the authority in the performance of its functions or duties;
- it discloses such information to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the Whistleblower Laws;
- the disclosure of that information is made with the consent of the Eligible Whistleblower; or
- it discloses information, but not the identity of the Eligible Whistleblower, for the purposes of investigating the conduct disclosed (see section 7 above).

GRNSW requires that where an officer or employee of GRNSW receives a Protected Disclosure, that person must not disclose the identity of the Eligible Whistleblower or information that is likely to lead to the identification of the Eligible Whistleblower unless one of the above exceptions applies.

Protection from Victimisation and Detriment

GRNSW will take reasonable steps to prevent an Eligible Whistleblower from being victimised or suffering any detriment (whether threatened or actual) due to making or proposing to make a Protected Disclosure. This includes a detriment such as:

- in relation to an employee, dismissal, injury in his or her employment, alteration of position or duties to his or her detriment, discrimination between an employee and other employees of the same employer; or
- in relation to all Staff, harassment or intimidation, harm or injury, including psychological harm or damage to a person's property, reputation, business, financial position or any other damage.

Staff should be aware that under the Whistleblower Laws, GRNSW has a responsibility to protect Eligible Whistleblowers from victimisation. The Whistleblower Laws also make it a criminal offence for an individual to threaten an Eligible Whistleblower or cause an Eligible Whistleblower to suffer detriment, and the individual may be required to pay a civil penalty and/or compensation to the Eligible Whistleblower. This includes where a Protected Disclosure had not actually been made, but that the would-be victimiser suspects that a Protected Disclosure may be made.

Where an Eligible Whistleblower is subject to, or concerned about, any victimisation or detriment as referred to above, the Eligible Whistleblower should draw this negative treatment to the attention of the Whistleblower Protection Officer and the Whistleblower Protection Officer will take action they deem appropriate in the circumstances.

9. False Reports

Where a member of Staff knowingly makes a disclosure that is a false report, and therefore not a Protected Disclosure, then he or she may be subjected to

disciplinary proceedings, up to and including termination of employment or engagement (as applicable).

Accordingly, Staff should, as far as possible, ensure that any disclosures are genuine, factually accurate, complete, and are presented in as unbiased a way as possible (including that any potential perceived bias is disclosed).

10. Breaches

Breaches of this policy or the Whistleblower Laws by a member of Staff may result in disciplinary or other appropriate action and may include termination of employment or engagement (as applicable).

11. References/ Related documents

- Complaints & Grievances Policy
- Bullying, Harassment and Discrimination Policy
- Health and Safety Policy
- Misconduct and Serious Misconduct Policy
- Code of Conduct and Business Ethics