
JOHNSON
WINTER
SLATTERY



Whistleblower Policy

1 Purpose

JWS is committed to developing a culture of compliance, ethical behaviour and good governance and to encouraging JWS personnel to report unethical, unlawful and undesirable conduct without fear of retaliatory action.

This policy has been put in place to assist JWS in responding to all Eligible Whistleblowers (defined in 4.1 below) and in acting to protect individuals in accordance with the applicable principles of the whistleblower laws contained in the *Corporations Act 2001* (Cth) and the *Taxation Administration Act 1953* (Cth) (together, **Whistleblower Laws**).

This policy is available on the JWS website and the JWS intranet.

2 Scope

References to **JWS** or the **firm** within this policy include the partnerships trading under the name "Johnson Winter Slattery" under ABN 70 843 523 318 and ABN 48 445 961 217 as well as JWS Services Pty Ltd as trustee for the JWS Services Trust (ABN 73 829 311 676), and any affiliated businesses and firms as may be formed from time to time.

3 Objectives

The objectives of this policy are to:

- (a) communicate the principles and procedures for reporting and escalating matters involving reasonably held concerns of suspected or actual misconduct or an improper state of affairs or circumstances in relation to JWS; and
- (b) promote and support a culture of responsible and ethical behaviour, good governance and compliance with JWS' legal and regulatory obligations.

4 Policy

4.1 Who is an Eligible Whistleblower?

Current or former officers, partners, employees, consultants, contractors, suppliers or associates of JWS or a relative of any of those persons (**Eligible Whistleblower(s)**) may disclose Reportable Information by complying with this Policy.

4.2 Reportable Information

Reportable information that can be the subject of a protected whistleblower report under this policy and relevant laws (**Reportable Information**) is information that the Eligible Whistleblower has reasonable grounds to suspect:

- (a) concerns misconduct or an improper state of affairs or circumstances in relation to JWS (examples include without limitation illegal or fraudulent activity, dishonest or corrupt behaviour, mismanagement of firm resources, conduct endangering health or safety, concealment of wrongdoing); and/or
- (b) indicates that JWS, its people or its suppliers, clients or contractors have engaged in conduct which represents a danger to the public or the financial system, constitutes an offence against any Commonwealth Act that is punishable by imprisonment for a period of 12 months or more, constitutes an offence or contravention of Relevant Acts, or is otherwise prescribed by regulations to be a disclosable matter (**Disclosable Conduct**).

An Eligible Whistleblower must have some supporting information for their suspicion to constitute 'reasonable grounds', and not just a mere allegation.

Reports must not contain information that is known to be untrue. If an Eligible Whistleblower has reasonable grounds and the Eligible Whistleblower's concern later turns out to be incorrect the Eligible Whistleblower may still be entitled to the protections under this policy and, if it is a protected disclosure, under the Whistleblower Laws.

In (b) above, Relevant Acts means the *Corporations Act 2001*, the *Australian Securities and Investments Commission Act 2001*, the *Banking Act 1959*, the *Financial Sector (Collection of Data) Act 2001*, the *Insurance Act 1973*, the *Life Insurance Act 1995*, the *National Consumer Credit Protection Act 2009*, the *Superannuation Industry (Supervision) Act 1993*, *Competition and Consumer Act 2010*, the *Taxation Administration Act 1953*, other tax laws administered by the Federal Commissioner of Taxation, and any other Commonwealth law for which contravention is punishable by imprisonment for a period of 12 months or more.

4.3 Conduct that is not reportable

This policy does not apply to personal work-related grievances. Personal work-related grievances means a grievance about any matter relating to the discloser's employment or former employment which has or tends to have implications for the discloser personally, including (without limitation):

- (a) interpersonal conflict between a discloser and another employee;
- (b) decisions relating to the engagement, transfer or promotion of the discloser;
- (c) decisions relating to the terms and conditions of engagement of the discloser;
or
- (d) decisions relating to the disciplinary treatment, suspension or termination of engagement of the discloser.

Personal work-related grievances should be raised with the discloser's relevant manager or People & Development Team.

5 How to speak up about Reportable Information

Any person who has reasonable grounds to suspect that Reportable Information or a breach of a law or other standard of behaviour has occurred, is encouraged to report that suspicion to the Managing Partner, General Counsel, Chief Operating Officer, People & Development Director, Chief Information Officer or Marketing & Business Development Director (each a **Senior Manager**) or a Practice Group Head as soon as possible. If this is considered inappropriate, that person should raise the concern with the General Counsel, by phone or email, or in writing. Any items of concern may also be directed to whistleblowing.report@jws.com.au.

All disclosures should provide specific, adequate and pertinent information with respect to, among other things, dates, places, persons, witnesses, amounts, and other relevant information. Details of any relevant transactions and copies of any relevant documents should be included.

The Eligible Whistleblower's name and contact details should also be included in disclosures (or, if a report is anonymous, then where possible, an anonymised email address or other anonymised contact point should be provided).

6 Confidentiality and anonymity

Eligible Whistleblowers can choose to remain anonymous while making a disclosure, during the course of any investigation and/or after any investigation is finalised. Eligible Whistleblowers may also consent to partial or full disclosure of their identity

However, anonymous disclosures may result in investigations being more difficult to undertake. If an Eligible Whistleblower elects to report anonymously, it is helpful if the Eligible Whistleblower provides an anonymised email address to enable ongoing two-way communications. Otherwise, Eligible Whistleblowers who report anonymously may not be able to obtain information or answer questions in relation to the report, as JWS will not be aware of the Eligible Whistleblower's identity and will not be able to establish two-way communication.

All disclosures received will be treated confidentially and stored securely by JWS.

JWS recognises that maintaining appropriate confidentiality is crucial in ensuring that potential whistleblowers come forward and make disclosures in an open and timely manner and without fear of reprisals against them.

For avoidance of doubt, disclosures can be made anonymously and still be protected under the Whistleblowing Laws.

7 How the firm actions a whistleblower report

Once a disclosure has been received from an Eligible Whistleblower JWS will consider the most appropriate action. This might include an investigation of the alleged conduct by an internal JWS person or an investigation by an external party.

Investigation processes will vary depending on the nature of the issues. The purpose of investigation is to determine whether the Eligible Whistleblower's concerns are substantiated, with a view to JWS then rectifying any wrongdoing uncovered to the extent that this is practicable in all the circumstances. Any investigation will be conducted promptly and fairly, with due regard for the nature of the allegation and the rights of the persons involved in the investigation. Any evidence gathered during an investigation, including any materials, documents or records, must be held by the investigator, and held securely. During the investigation, the investigator will have access to relevant materials, documents, and records. All JWS personnel must cooperate fully with the investigator.

Timeframes for inquiries or investigations and any responsive action will vary depending on the nature of the report.

8 Support and protection of individuals following a report

8.1 *When the policy will operate*

This policy protects the Eligible Whistleblower against reprisals as a result of the Eligible Whistleblower disclosing Reportable Information in accordance with this Policy, provided that the disclosure is:

- submitted in good faith and without any malice or intentionally false allegations; and
- based on the Eligible Whistleblower's reasonable belief that the alleged conduct, or issue related to the alleged conduct constitutes, or may constitute, a material breach of a law or other standard of behaviour.

8.2 Whistleblower identity protection

The identity of an Eligible Whistleblower who has disclosed Reportable Information must not be disclosed, unless:

- the Eligible Whistleblower consents in writing to the disclosure;
- the disclosure is made to ASIC, APRA, a member of the Australian Federal Police, the Commissioner of Taxation or any other prescribed body in accordance with applicable Whistleblowing Laws;
- the disclosure is made to a legal practitioner for the purposes of JWS obtaining legal advice or representation in accordance with the Whistleblowing Laws;
- a court or tribunal finds it necessary in the interests of justice; or
- where the disclosure is otherwise required or permitted by law.

Steps that JWS will endeavour to take to protect the confidentiality of an Eligible Whistleblower's identity include:

- ensuring that all files relating to the Eligible Whistleblower's report are kept secure and that information received from the Eligible Whistleblower is held in confidence and is only disclosed to a person not connected with the investigation with the Eligible Whistleblower's consent or as required or permissible by law;
- conducting meetings in a confidential and safe setting;
- redacting personal information in any report and related documentation;
- referring to the Eligible Whistleblower in a gender neutral way;
- identifying aspects of the disclosure that may inadvertently identify the Eligible Whistleblower; and
- reminding persons involved of confidentiality requirements.

It is possible that someone might deduce the Eligible Whistleblower's identity without there having been a breach of confidentiality, if the nature of the Eligible Whistleblower's report points to one particular individual having made it or otherwise as a consequence of the nature of the investigatory process. An Eligible Whistleblower must also take steps to protect the confidentiality of their identity after making any disclosure.

Subject to this policy, an Eligible Whistleblower is protected, even if the allegations prove to be incorrect or unsubstantiated (although a person who maliciously or vexatiously makes disclosures or makes false disclosures may be subject to disciplinary action).

8.3 No detrimental treatment of Eligible Whistleblowers

An Eligible Whistleblower who makes a disclosure managed under this policy which meets the conditions mentioned in 8.1, will not be subject to detrimental treatment (including but not limited to dismissal, demotion, suspension, harassment, or other forms of discrimination) as a result of making a disclosure or cooperating with an investigation, unless the Eligible Whistleblower is a participant in the prohibited activities with respect to which the complaint is made.

Any detrimental treatment or victimisation of someone who has or could come forward as an Eligible Whistleblower are a serious breach of this policy and may result in disciplinary action, including dismissal. This protection applies to anyone providing information related to an investigation pursuant to this policy.

For clarity, detrimental treatment is not administrative action taken by JWS that is reasonable to protect an Eligible Whistleblower from detriment or reasonable management action regarding unsatisfactory work performance or conduct.

8.4 Legal protections

This policy is intended to be complementary to and will not operate to limit the provisions of the Whistleblowing Laws, where they apply.

Eligible Whistleblowers may be afforded certain protections under the Whistleblowing Laws, including identity protection (ie confidentiality); protection from detrimental treatment; and compensation and remedies in the event that the Eligible Whistleblower's identity has been disclosed or the Eligible Whistleblower has been subject to detrimental treatment.

Eligible Whistleblowers may also be entitled to certain immunities under the Whistleblowing Laws in respect of their genuine disclosures, including from civil, criminal and administrative liability; from the enforcement of contractual rights and remedies; and from the admissibility of their disclosure Reportable Information as evidence against them in criminal proceedings or proceedings for the imposition of a penalty (except in respect of disclosures of false information).

Further, in addition to the internal disclosures to JWS contemplated under this policy, Eligible Whistleblowers may be similarly entitled under the Whistleblowing Laws to make disclosures of Reportable Information that may qualify for the abovementioned protections to any other eligible recipient of JWS contemplated in the Whistleblowing Laws, or externally to their independent legal adviser; to ASIC, APRA or (if related to taxation) the Commissioner of Taxation; and under certain circumstances to journalists and members of Commonwealth, state or territory parliaments. An Eligible Whistleblower's disclosure may be anonymous and still be protected under the Whistleblowing Laws. JWS recommends individuals seek independent legal advice before making a disclosure under the Whistleblowing Laws to ensure that the disclosure is protected under the Whistleblowing Laws.

We encourage Eligible Whistleblowers to make disclosures under this policy before disclosing under the Whistleblowing Laws or approaching regulatory agencies directly, to enable JWS to identify and address any concern as soon as possible. Alternatively, to assist JWS, the Eligible Whistleblower can provide JWS with a copy of any report that the Eligible Whistleblower makes to an external reporting body under the Whistleblowing Laws.

8.5 Support for Eligible Whistleblowers

JWS provides support to Eligible Whistleblowers, including by:

- where possible, keeping the Eligible Whistleblower informed of the progress and outcomes of any inquiry or investigation (subject to any privacy and confidentiality obligations and as required by law) including any proposed remedial actions;
- keeping the Eligible Whistleblower's identity confidential;
- endeavouring to resolve any concerns that the Eligible Whistleblower has regarding actual or threatened detrimental treatment because the Eligible Whistleblower has made, or is considering making, a report under this policy;
- providing training to employees, managers and officers about this Policy; and
- providing access to confidential support and counselling services to all current JWS personnel and their immediate families via the Employee Assistance Program (EAP) (see [Health & Wellbeing Home](#) for details).

8.6 Fair treatment of other JWS personnel

JWS will endeavour to provide any JWS personnel mentioned in an Eligible Whistleblower's report with an opportunity to respond to the allegations as part of any inquiry or investigation.

All current JWS personnel and their immediate families may also access confidential support and counselling services through the Employee Assistance Program.

9 Review of policy

JWS will periodically review this policy and update as required.

10 Further information and advice

For further information, refer to other related policies or contact the General Counsel.
