



# Whistleblower Protection Policy

INVEST BLUE GROUP

COMPLIANCE POLICY & PROCEDURE

## 1. Background and Purpose

Invest Blue is committed to creating and maintaining a culture of corporate compliance and ethical behaviour in which employees and officers are responsible and accountable and behave consistently with Invest Blue's values of honesty and integrity.

This Policy is designed to ensure that individuals who disclose wrongdoing can do so safely, securely, and with confidence that they will be protected and supported.

This Policy is also designed to meet the requirements of the whistleblower protections under Part 9.4AAA of the *Corporations Act 2001* (Cth) (**Corporations Act**).

Invest Blue encourages individuals to raise concerns regarding unethical, unlawful or undesirable conduct without fear of disadvantage or reprisal.

This Policy guides how to raise concerns regarding Disclosable Matters (defined in section 7 below) to Invest Blue's dedicated service provider, Your Call Whistleblowing Solutions (**Your Call**), or within Invest Blue, and how those concerns will be investigated. This policy also sets out how people who make protected disclosures will be protected and supported.

The Whistleblower Protection Policy is publicly available on Invest Blue's website.

All representatives of Invest Blue to whom this Policy applies (**Representatives**) will be made aware of this Policy when they commence their employment and when significant changes are made. Regular refresher training will be provided to all staff as part of Invest Blue's training framework.

Representatives with specific roles and responsibilities under this Policy will receive more in-depth training as arranged by the Invest Blue Learning & Development Team.

## 2. Applicable Entities

|   |   |  |
|---|---|--|
| Invest Blue Pty Ltd<br>and wholly owned subsidiaries<br><b>(IB)</b> | Invest Blue Support Pty Ltd<br><b>(IBS)</b> | Invest Blue Finance Pty Ltd<br><b>(IBF)</b><br>and wholly owned subsidiaries |
| ✓   | ✓   | ✓  |

The above entities are collectively and separately referred to in this POLICY as '**Invest Blue**'.

## 3. Applicable Requirements

| Source     | Requirement  |
|------------|--|
| ASIC RG270 | Whistleblower policies                             |
| s1317AI(2) | Whistleblower policies – Large Proprietary Company |

## 4. Related policies and forms

- Whistleblower Report Form

## 5. Roles and Responsibilities

The roles and responsibilities of individual representatives and business areas in relation to this Policy are as follows.

### 5.1 The Board

The board of the Invest Blue header company (Invest Blue Pty Ltd) is ultimately responsible for oversight and monitoring of this Policy and the Whistleblower Program at Invest Blue.

### 5.2 Risk & Governance Team

The Risk & Governance Team is responsible for monitoring the effectiveness of the Policy and ensuring it remains up to date.

### 5.3 Risk & Compliance Committee

When Your Call or an Eligible Recipient receives a disclosure under this Policy, the relevant Invest Blue officer must advise the chair of the Risk & Compliance Committee, who will ensure the matter is properly investigated by an appropriate Whistleblower Investigations Officer and advise the Whistleblower Protection Officer of particulars of the disclosure that has been made. As detailed in this Policy, it is the substance of the report, not the identity of the person who made it, that will be shared. The identity of a whistleblower cannot be shared without their consent.

### 5.4 Eligible Recipient

Given the nature of the matters and the importance of ensuring all Disclosable Matters (defined in section 7) are considered in a confidential and fair manner, section 8 sets out the range of recipients to which an Eligible Whistleblower can report or disclose a Disclosable Matter. Invest Blue has engaged an external service provider, Your Call (see section 8.2), a provider dedicated to receiving Disclosable Matters and facilitating investigations in a compliant manner (including preserving the anonymity and confidentiality of Whistleblowers).

The procedures for receiving and responding to disclosure are detailed in section 9.

### 5.5 Whistleblower Investigations Officer

The role of the Whistleblower Investigations Officer is to investigate the substance of the Disclosable Matter to determine whether there is evidence in support of the matters raised or alternatively to refute the disclosure made.

A Whistleblower Investigations Officer, depending on the nature of the conduct, may be a member of the Risk & Compliance Committee or an external party such as a consulting firm or the external auditors.

### 5.6 Whistleblower Protection Officer

The role of the Whistleblower Protection Officer is separate from and independent of the Whistleblower Investigations Officer, and the Whistleblower Protection Officer is responsible for safeguarding the interests of, and providing support to, the Eligible Whistleblower as provided under this Policy, the policies of Invest Blue and applicable laws.

Invest Blue's Whistleblower Protection Officer is also Invest Blue's Head of Risk & Governance.

### 5.7 Representatives

All representatives are responsible for reporting misconduct or an improper state of affairs within the business.

Representatives must be aware of how the Policy works and must not provide any false reporting.

## 6. Eligible Whistleblowers

This Policy applies to all "Eligible Whistleblowers". An Eligible Whistleblower is an individual who is or has been:

- an officer or employee of Invest Blue (whether permanent, part-time, fixed-term or temporary);
- contractors, consultants, interns and directors;
- a supplier of goods and services to Invest Blue, including their employees;
- associates of Invest Blue; and
- a relative, dependant or partner of any individual referred to above.

## 7. Disclosable Matters

A Disclosable Matter is an information that an Eligible Whistleblower has reasonable grounds to suspect involves misconduct or an improper state of affairs or circumstances regarding Invest Blue, including any concern about conduct, or the deliberate concealment of such conduct, that may constitute an offence against or a contravention of a provision of laws of the Commonwealth that are set out in relevant legislation.

The legal criteria for a Disclosable Matter is set out below, with examples provided further below.

- s1317AA(4): This subsection applies to a disclosure of information if the discloser has reasonable grounds to suspect that the information concerns misconduct, or an improper state of affairs or circumstances, in relation to:
  - (a) the regulated entity; or
  - (b) if the regulated entity is a body corporate - a related body corporate of the regulated entity.
- s1317AA(5): Without limiting subsection (4), this subsection applies to a disclosure of information if the discloser has reasonable grounds to suspect that the information indicates that any of the following:
  - (a) the regulated entity, or an officer or employee of the regulated entity;
  - (b) if the regulated entity is a body corporate—a related body corporate of the regulated entity, or an officer or employee of a related body corporate of the regulated entity;
    - (i) has engaged in conduct that
  - (c) constitutes an offence against, or a contravention of, a provision of any of the following:
    - (i) this Act;
    - (ii) the ASIC Act;
    - (iii) the Banking Act 1959;
    - (iv) the Financial Sector (Collection of Data) Act 2001;
    - (v) the Insurance Act 1973;
    - (vi) the Life Insurance Act 1995;
    - (vii) the National Consumer Credit Protection Act 2009;
    - (viii) the Superannuation Industry (Supervision) Act 1993;
    - (ix) an instrument made under an Act referred to in any of subparagraphs (i) to (viii); or
  - (d) constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; or
  - (e) represents a danger to the public or the financial system; or
  - (f) is prescribed by regulations for the purposes of this paragraph.

Note as at April 2024 there are no such regulations.

A Disclosable Matter includes:

- a) financial irregularity, including fraud against Invest Blue or a customer or supplier, money laundering or misappropriation of funds;

- b) corrupt conduct, including offering or accepting bribes;
- c) criminal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against the property;
- d) failure to comply with or breach of any legal or regulatory obligation;
- e) failure to comply with any other obligation as a market licensee or clearing and settlement facility licensee, as a benchmark administrator or AFSL holder;
- f) unfair or unethical dealing with a customer (including participants and listed entities);
- g) unethical or other seriously improper conduct, including breaches of Invest Blue policies;
- h) misconduct, or an improper state of affairs or circumstances;
- i) danger to the public or the financial system;
- j) offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
- k) conduct that represents a danger to the public or financial system; or
- l) engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made or be planning to make a disclosure.

Importantly, a Disclosable Matter may not involve a contravention of a particular law. For example, information that indicates significant risk to public safety or the stability of, or confidence in, the financial system is a Disclosable Matter, even if it does not involve a breach of a particular law.

## Exclusions

Disclosures that relate solely to *personal work-related grievances*<sup>1</sup>, that do not relate to detriment or threat of detriment to the Eligible Whistleblower, do not qualify for protection, for example:

- a) an interpersonal conflict between the Eligible Whistleblower and another employee;
- b) a decision that does not involve a breach of workplace laws;
- c) a decision about the engagement, transfer or promotion of the Eligible Whistleblower;
- d) a decision about the terms and conditions of engagement of the Eligible Whistleblower; or
- e) a decision to suspend or terminate the engagement of the Eligible Whistleblower or otherwise to discipline the Eligible Whistleblower),

**unless:**

- f) it includes information about misconduct or information about misconduct includes or is accompanied by a personal work-related grievance;
- g) Invest Blue 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 your personal circumstances;
- h) you are threatened with detriment for making a disclosure, or
- i) you seek legal advice or legal representation about the operation of the Whistleblower protections under the Corporations Act. If you do have a personal work-related grievance, you can raise this by contacting Invest Blue's Head of People and Culture.

## 8. Who can provide advice on or receive a disclosure

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<sup>1</sup>Personal work-related grievances are those that relate to the Eligible Whistleblower's current or former employment and have, or tend to have, implications for the Eligible Whistleblower personally, but do not:

- (a) have any other significant implications for Invest Blue (or another entity); or
- (b) relate to any conduct, or alleged conduct, about a disclosable matter (see section 1317AADA(2) of the Corporations Act).

An Eligible Whistleblower needs to make a disclosure of a Disclosable Matter to Your Call (see section 8.2) or, alternatively, directly to Invest Blue's *Eligible Recipients* (including third parties, as detailed in this section 8) to be able to qualify for protection as a Whistleblower under the *Corporations Act* (or the Taxation Administration Act, where relevant). For a disclosure to be a protected report, three criteria must be satisfied: a) disclosure by an Eligible Whistleblower; b) disclosure to an Eligible Recipient or certain other parties (see this section 8 of the Policy for further detail) and c) the disclosure is about a Disclosable Matter.

## 8.1 Eligible recipients

An Eligible Recipient includes:

- the Head of Risk & Governance;
- the Head of People & Culture;
- another officer or senior manager of Invest Blue or a related body corporate (specifically the members of the Invest Blue Executive Team);
- an external auditor (including a member of an audit team conducting an audit) or actuary of Invest Blue or a related body corporate; and
- a person authorised by Invest Blue to receive the disclosure, where applicable (which includes the Your Call service, detailed in section 8.2).

## 8.2 External Reporting Process

If you are not comfortable or feel unable to report misconduct internally, you may report to Invest Blue's external and independent whistleblowing service provider.

Invest Blue has contracted Your Call Whistleblowing Solutions ("Your Call") to receive and manage your report with impartiality and confidentiality.

This option allows you to:

- remain completely anonymous
- identify yourself to Your Call only
- identify yourself to both Your Call and Invest Blue

The Your Call reporting options include:

- Website: <https://www.yourcall.com.au/report> (available 24/7); or
- Telephone: 1300 790 228 (available between 9 am and 12 am, on recognised business days, AEST).

Online reports can be made via the website address listed above. You will be required to enter Invest Blue's unique identifier code, **IB1**.

Your Call remains the intermediary at all times, receiving and forwarding communication between all parties. The Invest Blue Officers who will have access to your reports include:

- Head of Risk & Governance
- Head of People & Culture

In the event that the Invest Blue Officers are implicated in the report, an alternative contact will be selected. The representative who made the report will be informed as applicable.

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

You will 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 Invest Blue. 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 (details above) for verbal updates.

## National Relay Service

If you are deaf or have a hearing or speech impairment, you can contact Your Call online or through the National Relay Service. Simply choose your contact method at [www.relayservice.gov.au](http://www.relayservice.gov.au) and request Your Call's hotline at 1300 790 228.

If you have difficulty speaking or understanding English, contact us through the Translating and Interpreting Service (TIS) 131 450 and ask for Your Call on 1300 790 228.

## 8.2 Legal Practitioners

Disclosures to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the Whistleblower provisions in the *Corporations Act* are protected (even in the event that the legal practitioner concludes that a disclosure does not relate to a 'disclosable matter').

## 8.3 Regulatory bodies and other external parties

Disclosures of information relating to disclosable matters can be made to ASIC, APRA or another Commonwealth body prescribed by regulation and which qualify for protection under the *Corporations Act*.

## 8.4 Journalists and members of parliament

For Emergency Disclosures and Public Interest Disclosures, the Eligible Whistleblower may also report a disclosable matter to journalists and members of the Commonwealth, state or territory parliaments. An Eligible Whistleblower should contact an independent legal adviser before making a public interest disclosure or an emergency disclosure.

Refer to section 15 for more information on Emergency Disclosures and Public Interest Disclosures.

# 9. How to Make a Disclosure

An Eligible Whistleblower can report a Disclosable Matter directly to Your Call or an Eligible Recipient. All such disclosures, whether provided anonymously or with the Eligible Whistleblower's identity, are protected under the *Corporations Act*. If an anonymous or partially anonymous disclosure is made, Invest Blue is responsible for protecting the Eligible Whistleblower's identity.

Making a disclosure can be done either by:

- the Your Call service, details included in section 8.2;
- in person; make use of meeting rooms to ensure information is not overheard;
- by post; the letter must address the Eligible Recipient by name;
- by email; the disclosure must not be sent to a group inbox and must be sent to the Eligible Recipient's individual email address; and
- by telephone; you must ensure that the direct line to the Eligible Recipient is used.

An Eligible Whistleblower does not need to provide their identity to the Eligible Recipient. If the Eligible Whistleblower's identity is partially provided or provided in full, they can request their identity to be redacted.

The Eligible Whistleblower can choose to remain anonymous while making a disclosure over the course of the investigation and after the investigation is finalised. They can refuse to answer questions that they feel could reveal their identity at any time, including during follow-up conversations. However, where possible the Eligible Recipient should maintain ongoing two-way communication with the Eligible Whistleblower, so Invest Blue (Investigations Officer) can ask follow-up questions or provide feedback.

Refer to **Appendix A** for a copy of the Whistleblower Report Form to assist with any disclosure. This report should be completed upon each disclosure to an Invest Blue Eligible Recipient. The Risk & Governance Team are responsible for recording the details in the Whistleblower Register. Confidentiality and anonymity are preserved at all times in accordance with this Policy.

If you are an Eligible Recipient, refer to **Appendix B** for a guide on how to receive a disclosure in accordance with this Policy.

## 10. Investigations

After an Eligible Recipient has received a disclosure, the Whistleblower Investigations Officer (in consultation with the Eligible Recipient, where appropriate) needs to carry out the following steps:

- create a case ID with the details of the disclosure (ensuring the Eligible Whistleblower's identity is redacted);
- provide an acknowledgement to the Eligible Whistleblower (where able to do so);
- make an assessment on how the Eligible Whistleblower will be supported and protected;
- determine whether the matter falls within the Policy;
- determine whether an investigation is required and whether it is appropriate for the investigation to be conducted by internal staff or an external party. This is to ensure the investigation is carried out in an objective, fair and independent manner; and
- appoint a Whistleblower Investigations Officer.

If an investigation is required, the Whistleblower Investigations Officer needs to determine the following:

- the nature and scope of the investigation;
- the person(s) within and/or outside the entity that should lead the investigation;
- the nature of any technical, financial or legal advice that may be required to support the investigation;
- whether there is enough evidence to support the matter; and
- the timeframe for the investigation.

Once the investigation is underway Invest Blue must ensure the Eligible Whistleblower remains informed by the Whistleblower Protection Officer unless the Eligible Whistleblower elects otherwise.

### 10.1 Keeping the Eligible Whistleblower Informed

In the event that the Eligible Whistleblower provides Invest Blue with their identify, Invest Blue will ensure the following:

- the Eligible Whistleblower remains updated throughout the investigation, with any initial feedback to be provided within a two-week period;
- progress updates will be provided where necessary/ appropriate. Depending on the nature and scope of the investigation, progress updates are to be provided on a quarterly basis at least; and
- if deemed appropriate by the Whistleblower Protection Officer, the Eligible Whistleblower will be provided with the outcome of the investigation (but not a copy of the investigation report).

If the Eligible Whistleblower remains anonymous, acknowledge the limitation of the investigation and may not conduct the investigation if Invest Blue is unable to contact them.

## 11. Protections available to Whistleblowers

### 11.1 Legal Protection



Eligible Whistleblowers will be protected from any civil, criminal or administrative liability for making the report of a Disclosable Matter. This means that if the criteria outlined in this Policy are met, an Eligible Whistleblower will not attract liability of any kind for the making of the disclosure.

This does not prevent you:

- from being subject to civil, criminal or administrative liability for your conduct revealed in a report;
- Invest Blue exercising any contractual right, or seeking any contractual remedy against them on the basis that you have made the report; or
- being subjected to any form of detriment or reprisal for making the report.

Eligible Whistleblowers can still qualify for protection even if their disclosure turns out to be incorrect.

## 11.2 Protection of Identity

Invest Blue is legally obligated to protect the confidentiality of the Eligible Whistleblower's identity.

In order to protect their identity Invest Blue have adopted the following measures:

- a) all personal information or reference to the Eligible Whistleblower witnessing an event will be redacted;
- b) the Eligible Whistleblower will be referred to in a gender-neutral context;
- c) where possible, the Eligible Whistleblower will be contacted to help identify certain aspects of their disclosure that could inadvertently identify them; and
- d) disclosures will be handled and investigated by qualified staff.

Invest Blue will secure all records and ensure the information sharing process is appropriate by ensuring:

- a) all paper and electronic documents and other materials relating to disclosures are stored securely;
- b) access to all information relating to a disclosure is limited to those directly involved in managing and investigating the disclosure;
- c) only a restricted number of people who are directly involved in handling and investigating a disclosure will be made aware of an Eligible Whistleblower's identity (subject to the Eligible Whistleblower's consent) or information that is likely to lead to the identification of the Eligible Whistleblower. The identity of the Whistleblower will not be shared without their consent (except in the limited circumstances permitted by law);
- d) communications and documents relating to the investigation of a disclosure will not be sent to an email address or to a printer that can be accessed by other staff; and
- e) each person who is involved in handling and investigating a disclosure will be reminded about the confidentiality requirements, including that an unauthorised disclosure of a Eligible Whistleblower's identity may be a criminal offence.

It is important to note, while Invest Blue will make reasonable all efforts to protect an Eligible Whistleblowers identity, in some cases people may be able to guess the identity of the Eligible Whistleblower if:

- f) the Eligible Whistleblower has previously mentioned to other people that they are considering making a disclosure;
- g) the Eligible Whistleblower is one of a very small number of people with access to the information; or
- h) the disclosure relates to information that an Eligible Whistleblower has previously been told privately and in confidence.

A person cannot disclose the identity of an Eligible Whistleblower or information that is likely to lead to the identification of the Eligible Whistleblower (which they have obtained directly or indirectly because the Eligible Whistleblower made a disclosure that qualifies for protection).

An exception to this principle is if a person discloses the identity of the Eligible Whistleblower:

- a) to ASIC, APRA, or a member of the Australian Federal Police (within the meaning of the Australian Federal Police Act 1979);

- b) to a legal practitioner (for the purposes of obtaining legal advice or legal representation about the whistleblower provisions in the Corporations Act);
- c) to a person or body prescribed by regulations; or
- d) with the consent of the Eligible Whistleblower.

It is illegal for a person to identify a discloser, or disclose information that is likely to lead to the identification of the discloser, outside the above exceptions.

### 11.3 Protection from Detriment

Eligible Whistleblowers should not experience detrimental conduct as a result of making a disclosure. Detrimental conduct can include:

- a) Dismissal
- b) Changes to employment position to the Eligible Whistleblower's disadvantage
- c) Changes to terms of employment
- d) Harassment
- e) Intimidation
- f) Damage to property
- g) Damage to reputation

Behaviours of employees will be strictly monitored to ensure the Eligible Whistleblower is not exposed to any detrimental acts. Disciplinary action may also be taken against the offender(s), where applicable.

Where an Eligible Whistleblower feels they have experienced detriment as a result of their disclosure, this should be reported immediately to the Whistleblower Protection Officer or the Eligible Whistleblower should seek independent legal advice.

An Eligible Whistleblower can seek compensation through a court if they suffer loss, damage or injury as a result of detrimental conduct. Other remedies that can be pursued include:

- a) reinstatement to their original position or a comparable position if the detrimental conduct involved termination or purported termination of their employment;
- b) the court issuing an injunction to prevent, stop or remedy the effects of the detrimental conduct; and/or
- c) an apology from the person, company or organisation that engaged in the detrimental conduct.

It is important to note that it is the Eligible Whistleblower's responsibility to bring any such action for compensation. If a claim for compensation for detriment is unsuccessful, the Eligible Whistleblower is protected from having to pay the other party's legal costs (unless a court finds the claim to be vexatious or without reasonable cause or that an unreasonable act or omission of the Eligible Whistleblower caused the other party to incur the costs).

### 11.4 Protections provided under Tax Whistleblower regime

Where the disclosure relates to tax avoidance, refer to the following website link on further information on the Tax Whistleblower Regime: <https://www.ato.gov.au/general/gen/whistleblowers/>.

### 11.5 Fair treatment

Invest Blue will ensure the fair treatment of Invest Blue staff who are mentioned in a disclosure that qualifies for protection, including those who are subject to a disclosure. Fair treatment will be ensured by following the procedures detailed in this Policy.

## 12. Invest Blue Initiatives

## 12.1 Monitoring and Reporting

The Head of Risk & Governance will keep the Board and Risk & Compliance Committee informed if and when a disclosure is reported (on a no names basis) to enable appropriate oversight of Invest Blue's procedures and how they are executed.

## 12.2 Reviewing and updating the Policy

This Policy is generally reviewed on an annual basis, or where there is a material change to laws and/or regulation. The update will generally be conducted by the Head of Risk & Governance.

## 12.3 Policy Accessibility

This Policy will be made available for all representatives either on the Invest Blue intranet, Employment Hero or provided directly to individuals via email in the event they do not have access to the Invest Blue intranet. In addition, Invest Blue is committed to providing annual training on this Policy.

## 13. Complaints

If an Eligible Whistleblower suspects a breach of this Policy has occurred, they have the right to complain to Invest Blue's Whistleblower Protection Officer or the Head of People & Culture. If the Eligible Whistleblower is not satisfied with the outcome of any investigation, they can ask for it to be reviewed. Refer to Invest Blue's Dispute Resolution Policy for further information on complaints.

An Eligible Whistleblower may also request a review, or make a complaint to ASIC. Any review process undertaken will ensure that the Eligible Whistleblower is not required to share their identity with another person outside the whistleblower protection regime or the procedures detailed in this Policy in order to request a review.

Any review requested must be conducted by someone who was not involved in the investigation and does not have responsibility for handling and investigating disclosures.

The findings of the review must be provided to the Chair of the Risk & Compliance Committee.

Invest Blue is not obliged to reopen an investigation and may conclude the review without further action if it is found that the investigation was conducted properly, that there is no new information available or that any new information would not change the findings of the investigation.

## 14. False reporting

A false report of a Disclosable Matter could have significant effects on Invest Blue's reputation and the reputations of other staff members and could also cause considerable waste of time and effort. Deliberate false reports involve an Eligible Whistleblower reporting information they know to be untrue. It does not include situations where you have reasonable grounds to suspect misconduct or an improper state of affairs, but your suspicions are later (for example after an investigation) determined to be unfounded.

Any deliberately false reporting of a disclosable matter, whether under this Policy or otherwise, will be treated as a serious disciplinary matter. You will also not have the protections under this Policy or the *Corporations Act*, if you make a false report.

## 15. Glossary

A **'public interest disclosure'** is the disclosure of information to a journalist or a parliamentarian, where:

- a) at least 90 days have passed since the Eligible Whistleblower made the disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation;

- b) the Eligible Whistleblower does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure;
- c) the Eligible Whistleblower has reasonable grounds to believe that making a further disclosure of the information is in the public interest; and
- d) before making the public interest disclosure, the Eligible Whistleblower has given written notice to the body in accordance with ASIC RG 270.75(a) (i.e. the body to which the previous disclosure was made) that:
  - e) includes sufficient information to identify the previous disclosure; and
  - f) states that the Eligible Whistleblower intends to make a public interest disclosure.

An '**emergency disclosure**' is the disclosure of information to a journalist or parliamentarian, where:

- g) the Eligible Whistleblower has previously made a disclosure of the information to ASIC, APRA or another Commonwealth body prescribed by law and regulation;
- h) the Eligible Whistleblower 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;
- i) before making the emergency disclosure, the Eligible Whistleblower has given written notice to the body in accordance with ASIC RG 270.76(a) (i.e. the body to which the previous disclosure was made) that:
  - j) includes sufficient information to identify the previous disclosure; and
  - k) states that the Eligible Whistleblower intends to make an emergency disclosure; and
  - l) the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.

## 16. Revision History

| Date       | Reviewer          | Responsibility   |
|------------|-------------------|--|
| March 2022 | Board             | Initial policy adopted by Invest Blue Board  |
| May 2024   | Risk & Governance | Review to align to Ironbark Group policy<br>Incorporate Your Call service<br>Amend relevant roles and committee references |

## 17. Procedures

| Compliance Measure  | Frequency    | Responsibility                                       |
|---|--------------|--|
| Any misconduct or an improper state of affairs should be reported immediately to Your Call or an Invest Blue Whistleblower Protection Officer in private, either via the Your Call website or telephone service, or to an Eligible Recipient in person, via email or telephone  | Each Event   | Whistleblower Protection Officer                     |
| Whistleblower Register is to be maintained, as well as other appropriate documentation. All documentation and reporting should conceal the Eligible Whistleblower's identity, unless the Whistleblower has provided their consent for the identity to be shared. Including redacting any information which should lead to the identification of the discloser | Ongoing      | Whistleblower Protection Officer                     |
| Disclosures are addressed and investigated in an equitable, objective and unbiased manner and responded to within an appropriate timeframe  | Each Event   | Whistleblower Protection Officer                     |
| Invest Blue must explain the legal protections available to the Eligible Whistleblower and discuss any matters relating to the disclosure in private. This can also be done via the Your Call message board.  | Each Event   | Whistleblower Protection Officer                     |
| Invest Blue is to determine whether it is appropriate for the Eligible Whistleblower to continue to work in the same environment or whether any performance management may be applicable  | Each Event   | Head of People & Culture                             |
| For each disclosure received, Invest Blue's Risk & Compliance Committee must determine whether the matter reported is an incident or breach and record this in the Incident / Breach register or report the matter to ASIC as required by law   | Each Event   | Head of Risk & Governance                            |
| Analyse potential monitoring weaknesses. It is important to assess how Invest Blue could have identified potential misconduct sooner and ways in which to prevent any potential reoccurrence  | Annual       | Head of Risk & Governance                            |
| Report details of the disclosure to the Board and Risk & Compliance Committee on a no names basis   | Each Event   | Head of Risk & Governance                            |
| All representatives receive training on the Whistleblower Policy on an annual basis Employees are advised how this Policy works, what the policy covers and how a disclosure is handled   | Annual       | Head of Risk & Governance & Head of People & Culture |
| Review Whistleblower Policy   | Annual       | Head of Risk & Governance                            |
| Updated Whistleblower Policy to be approved by the Board of Directors   | As necessary | Board  |

| Compliance Measure  | Frequency  | Responsibility            |
|---|------------|---------------------------|
| Ensure Whistleblower Policy (as amended from time to time) is accessible by representatives on the Invest Blue intranet and available on the Invest Blue website. | Each Event | Head of Risk & Governance |

## Appendix A: Whistleblower Report Form

### WHISTLEBLOWER REPORT FORM

Provide as much detail known and forward to Your Call or, if you wish to report directly to Invest Blue, Jennifer\_mogg@investblue.com.au as soon as possible.

#### REPORTER'S CONTACT INFORMATION (YOU CAN REMAIN ANONYMOUS)

Name

Title

Contact Number

Email

#### SUSPECT'S INFORMATION

Name

Title

Contact Number

Email

**COMPLAINT:** Briefly describe the misconduct / improper activity and how you know about it. Specify what, who, when, where and how. Please include relevant dates, if applicable. If there is more than one allegation, number each allegation and use as many pages as necessary.

1. What misconduct / improper activity occurred?

2. Who committed the misconduct / improper activity?

3. When did it happen and when did you notice it?

4. Where did it happen?

5. Is there any evidence that you could provide us?

6. Are there any other parties involved other than the suspect stated above?

7. Do you have any other details or information which would assist us in the investigation?

8. Any other comments?

Date

Signed

PLEASE NOTE: You are entitled to remain anonymous. You do not need to complete your details or sign this form if you wish to remain anonymous. Steps will be taken to protect your identity.



# Appendix B: Guide for Eligible Recipients

