

# **Whistleblower Policy**

**ROFINA GROUP LIMITED**  
ACN 635 120 517  
(Company)

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## 1 About this policy

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This policy outlines how the Company will deal with whistleblowing disclosures made in accordance with the *Corporations Act 2001* (**Corporations Act**) and the *Taxation Administration Act 1953* (**Tax Act**). This policy applies to eligible 'whistleblowers' who disclose information to an eligible recipient which is protected under the legislation. The purpose of this policy is to ensure individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported.

The Company takes its compliance obligations seriously, and it wants to hear from you if you know something that would be a 'whistleblowing disclosure' under this legislation.

This policy is made available to the Company's officers and employees on the Company's website. The Company will periodically review this policy to ensure it is operating effectively and to determine if any amendments are required. It is not intended to be contractual in nature, but you may need to comply with this policy as an employee or contractor of the Company. It may be appropriate for the Company to depart from this policy where warranted in serious circumstances (such as, if there is a risk to a person's life or safety).

The Company will provide training for employees about this policy and their rights and obligations under it. Similarly, the Company will provide training of managers and others who may receive whistleblower information about how to respond to them.

This policy first deals with whistleblowing disclosures to which the Corporations Act applies. You should refer to part 7 for guidance about disclosures under the Tax Act.

## 2 Who can make a whistleblowing disclosure?

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You are eligible to make a whistleblowing disclosure to which the Corporations Act applies if you are, or have been:

- (a) an officer or employee of the Company;
- (b) a supplier of goods or services to the Company (including on an unpaid basis), or an employee of such a supplier;
- (c) a director or secretary of a related body corporate of the Company; or
- (d) a relative or dependant of any of the above people.

## 3 What is a 'whistleblowing disclosure'?

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### 3.1 Whistleblowing disclosures – Corporations Act

A 'whistleblowing disclosure' under the Corporations Act can be made by a whistleblower who has reasonable grounds to suspect that the information concerns misconduct or an improper state of affairs or circumstances in relation to the Company (or a related body corporate).

This includes (but is not limited to) where the whistleblower has reasonable grounds to suspect the information indicates that the Company (or a related body corporate), or any of its officers or employees, has engaged in conduct that:

- (a) constitutes an offence under, or contravention of any of the following legislation (or any instrument under them):

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*Corporations Act 2001*

*Australian Securities and Investments  
Commission Act 2001*

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*Banking Act 1959*

*Financial Sector (Collection of Data) Act 2001*

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*Insurance Act 1995*

*National Consumer Credit Protection Act 2009*

*Superannuation Industry (Supervision Act) 1993*      *Life Insurance Act 1995*

- (b) constitutes an offence against any other Commonwealth law punishable by 12+ months' prison; or
- (c) represents a danger to the public or the financial system.

### 3.2 Personal work-related grievances

A 'personal work-related grievance' is not a whistleblowing disclosure unless it has significant implications for the Company that do not relate to you, and:

- (a) concerns conduct (or alleged conduct) referred to in points 3.1(a) to (c) above; or
- (b) concerns victimisation or threatened victimisation to you, as outlined in point 6.3 below.

A 'personal work-related grievance' is a complaint or dispute to do with your employment (or previous employment) with the Company, which has implications for you personally. For example, an interpersonal conflict between you and another employee or if you are dissatisfied about a decision relating to your employment (such as about transfer or promotion, the terms of your employment, discipline or termination).

### 3.3 When to use this policy

If you have a work-related grievance which is **also** a whistleblowing disclosure, you can refer to this policy.

## 4 Making a disclosure – Corporations Act

### 4.1 Making a whistleblowing disclosure to the Company

You can make a whistleblowing disclosure to which the Corporations Act applies by contacting the following people (**Contact Officers**):

- (a) an officer or senior manager at the Company (or a related body corporate); or

Name & Position	Contact address:	Telephone	Email
Chor Keat Ewe	Pine Valley Business Centre 22 & 22A, Lebuh Rambai 11, 11060 Paya Terubong, Pulau Pinang.	+604-828 6567	whistleblower@rofina group.com

- (b) the Company's auditor (or a member of the audit team) or actuary.

You should ensure that any email or correspondence that you send to a Contact Officer is marked '**Strictly Confidential**'.

You should not make a whistleblowing disclosure to a Contact Officer who has been involved in the conduct or allegations you are reporting. In that case, contact a different Contact Officer.

### 4.2 External disclosures

If you do not want to contact the Company, you can contact the Australian Securities and Investment Commission (**ASIC**) or the Australian Prudential Regulation Authority (**APRA**) to

make a whistleblowing disclosure, and you should refer to their policy about how the disclosure will be managed.

Public interest and emergency disclosures (for example to a member of parliament or journalist) will only be protected if made in specific circumstances set out in the legislation.

A whistleblower may disclose the information to a legal practitioner for the purpose of obtaining legal advice/representation in relation to the operation of the legislation.

#### **4.3 Information to include in a whistleblowing disclosure**

You can make a whistleblowing disclosure to the Company (or a related body corporate) anonymously or through a pseudonym. If you do choose to remain anonymous, this can make it more difficult to make an assessment of and investigate the disclosure. If you choose to identify yourself, the Contact Officer is generally required to keep your identity confidential (see point 6.1 below).

If you make a whistleblowing disclosure, you should provide reasonable details to assist the Contact Officer to determine the best course of action, such as:

- (a) when and where the relevant events occurred (e.g. dates and times);
- (b) details of anyone involved; and
- (c) any supporting information (e.g. documents, file notes, emails, photographs).

## **5 Assessment and Investigation**

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### **5.1 Assessment of the disclosure**

The General Manager will conduct a preliminary assessment, to determine whether your disclosure requires further investigation. If you have identified yourself to the Contact Officer and given the Contact Officer permission to disclose your identity to the General Manager, then the General Manager may contact you to obtain further information. If your whistleblowing disclosure concerns the General Manager, the Chair of the Audit and Risk Committee will carry out this assessment.

### **5.2 Investigation**

An investigation will only take place if there is objective evidence to support the allegations, or, a reasonable suspicion that such evidence may be obtained through further investigation. The investigator appointed by the Company will determine whether the information in the disclosure is proven on the balance of probabilities (i.e. it is more likely than not that the alleged conduct has occurred). A formal investigation might involve third parties such as lawyers, accountants, consultants or specialist forensic investigators. Relevant evidence will be collected, which may include interviewing witnesses.

If the whistleblowing disclosures are proven, the investigator will report the outcome of the investigation to the appropriate decision-maker for further action. Where appropriate, the whistleblower will be advised of the outcome.

If the whistleblowing disclosures are not proven, but there is evidence of other inappropriate conduct, the matter might be referred to the head of Human Resources. For example, if there is evidence of a breach of an employment policy.

If the whistleblowing disclosures are not proven, and there is no evidence of other inappropriate conduct, no further action will be taken and the whistleblower should be advised accordingly, provided that the whistleblowing disclosure was not made anonymously.

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## 6 Protections

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### 6.1 Protection of identity and confidentiality

If you have chosen to reveal your identity when making a whistleblowing disclosure, we may ask for your consent to disclose your identity and/or information that might lead to your identification. For example, if this would assist with an investigation.

If you choose not to give consent, then the person who knows your identity is only permitted to disclose your identity:

- (a) to ASIC, APRA (or to the Commissioner of Taxation (**Commissioner**) in relation to a tax matter referred to in part 7) or the Australian Federal Police;
- (b) to a legal practitioner to obtain advice; or
- (c) in limited circumstances required by law, for example, where ordered by a Court in legal proceedings.

If reasonably necessary, information that does not reveal your identity may be disclosed to investigate your disclosure. The Company will take all reasonable steps to reduce the risk that you will be identified as a result including but not limited to reporting in a gender-neutral context and redacting all personal information. The Company will determine appropriate measures to protect whistleblowers including providing support services necessary.

### 6.2 Protection of files and records

The Company's records created from an investigation should be retained under strict security in the course of the investigation, and following the investigation by Human Resource Department.

### 6.3 No victimisation

'Victimisation' is what happens if a person is subjected to detriment as a result of:

- (a) making a whistleblowing disclosure; or
- (b) someone else's belief/suspicion that the person has made or will make a whistleblowing disclosure.

For example, it can include harassment or intimidation, termination of employment, injury in employment, physical violence, psychological harm, and/or damage to reputation or property.

Victimisation is strictly prohibited by the Company. You should immediately inform the Contact Officer if you are subjected to victimisation, or any threat of victimisation, so action can be taken.

### 6.4 Protecting employees

Employees mentioned in a whistleblowing disclosure, or to whom a disclosure relates, also need to be treated fairly. No decisions will be made about any allegation against them without proper investigation. Also, their involvement will be kept reasonably confidential.

### 6.5 Protections under the Legislation

A whistleblower has additional protections under the legislation:

- (a) The whistleblower is not subject to any civil, criminal or administrative liability (including disciplinary action) for making a whistleblowing disclosure.
- (b) No contractual or other remedy can be enforced, and no contractual or other right can be exercised against a whistleblower on the basis of the whistleblowing disclosure.
- (c) If the disclosure is made to ASIC, APRA (or to the Commissioner in relation to a tax matter referred to in part 7) or is a public interest/emergency disclosure, then the

information is not admissible in criminal proceedings or for the imposition of a penalty against a whistleblower.

- (d) A whistleblower may be entitled to compensation for victimisation. Other remedies may be available depending on the type of detriment suffered, for example, a Court may grant an injunction to stop victimisation, require an apology to be given, or to re-instate a whistleblower who has been victimised by termination of employment.

**Note:** Some of the protections referred to this policy might not be available to you, to the extent you are found to have been involved in wrongdoing (such as, knowingly giving false information).

## 6.6 Involvement in wrongdoing

The Company may take disciplinary action against anyone found to have:

- (a) victimised or threatened a whistleblower;
- (b) disclosed information in breach of whistleblower protections; or
- (c) lied or knowingly given false evidence in connection with a whistleblowing disclosure.

**Note:** If a whistleblower has properly made a disclosure in accordance with the legislation, they are entitled to the protections under the legislation and this policy, even if the allegations are ultimately found not to be proven.

## 7 *Taxation Administration Act 1953*

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A whistleblowing disclosure can be made by certain eligible whistleblowers to certain eligible recipients under the Tax Act where:

- (a) the whistleblower discloses information which they have reasonable grounds to suspect indicates misconduct or an improper state of affairs in relation to the Company's tax affairs; and
- (b) the whistleblower considers the information may assist the recipient to perform functions/duties in relation to the Company's tax affairs.

If you are eligible to make a protected disclosure under the Corporations Act as outlined in part 2, then you are also eligible to make a protected disclosure under the Tax Act.

You can make a protected disclosure under the Tax Act to anyone at the Company listed in part 4.1, to the Company's auditor or an audit team member, to the Company's registered tax or BAS agent (if any), or to a Company employee who has functions/duties that relate to the tax affairs of the Company.

A whistleblowing disclosure duly made under the Tax Act to the Company will generally be assessed and investigated in accordance with this policy, and whistleblowers will be afforded the protections set out in this policy, subject to any variations to this policy required to comply with the Tax Act.

A whistleblower can also make such a disclosure to the Commissioner, in which case you should refer to their policy about how disclosures will be handled.

Adopted by the Board on **[INSERT]**