

Whistleblower Policy

Stirlings Performance Steels Pty Ltd
ACN 625 765 200

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Whistleblower Policy

1. Whistleblower policy statement

- 1.1 Stirlings Performance Steels Pty Ltd (**Company**) is committed to ensuring the highest standards of integrity and promoting a culture of honest and ethical behaviour, corporate compliance, and good corporate governance. As part of this commitment, the Company recognises the need to have robust procedures in place to ensure people can report instances of suspected unethical, illegal, fraudulent, or undesirable conduct by the Company or its officers, employees, or agents, and to ensure that anyone who does report such behaviour can do so without fear of reprisal, discrimination, intimidation, or victimisation.
- 1.2 This whistleblower policy forms part of the Company's broader risk management framework.
- 1.3 The purpose of this whistleblower policy is to:
- (a) Help deter wrongdoing by encouraging more disclosures of wrongdoing to the Company.
 - (b) Set out how people to whom this whistleblower policy applies, can report matters and how those matters will be investigated.
 - (c) Describe how the Company will protect the identity of persons making disclosures, and other persons because a disclosure has been made, under this whistleblower policy and safeguard them from detriment and retaliation.
 - (d) Help support and protect people who report unethical, illegal, fraudulent, or undesirable conduct.
 - (e) Provide transparency around the Company's framework for receiving, handling, and investigating disclosures.
 - (f) Support the Company's values, its long-term sustainability and reputation, and to meet its legal and regulatory obligations.
 - (g) Describe the protections available where the disclosures are made in accordance with Part 9.4AAA of the *Corporations Act 2001* (Cth) (**Corporations Law**) or Part IVD of the *Taxation Administration Act 1953* (Cth) (**Tax Act**).
 - (h) Place ultimate responsibility for this whistleblower policy, its implementation, and the encouragement of people to whom this whistleblower policy applies to speak up without fear of victimisation or retaliation, with the Company's Executive Management Team.
- 1.4 A person making a disclosure under this whistleblower policy is referred to as a **whistleblower**.

2. Who does this whistleblower policy apply to?

- 2.1 This whistleblower policy applies to:
- (a) The Executive Management Team of the Company and each director.
 - (b) All employees of the Company, whether permanent or casual, full-time, or ongoing, trainees or apprentices.
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- (c) Associates (as defined in the Corporations Law) of the Company, for example, a director or secretary of a related company of the Company.
 - (d) Entities or persons providing goods and services to the Company, whether through a company, partnership, sole trader, or labour hire arrangement.
 - (e) Individuals identified as eligible whistleblowers in section 3.
- 2.2 This whistleblower policy does not form part of any employee's contract of employment and the Company may amend this policy at any time.

3. Who can make a disclosure under this whistleblower policy?

- 3.1 The following individuals can make reports of **Disclosable Matters** (see section 5) in accordance with this whistleblower policy:
- (a) An **eligible whistleblower** (see the definition in Schedule 1 for the purposes of the Corporations Law, and the definition in Schedule 2 for the purposes of the Tax Act), which includes an individual who is, or has been, any of the following in relation to the Company:
 - (i) an officer, director, or senior manager;
 - (ii) a permanent, temporary, casual, part-time, or full-time employee;
 - (iii) a worker on secondment or supplied by an agency;
 - (iv) a trainee and apprentice;
 - (v) supplier of services or goods to the Company, such as contractors, consultants, service providers and business partners;
 - (vi) a spouse, relative or dependant of an individual referred to in section 3.1(a)(i) to section 3.1(a)(v).

4. Effect of making a disclosure

- 4.1 All persons who make a disclosure of information relating to a Disclosable Matter (see section 5) in accordance with this whistleblower policy, whether an eligible whistleblower or not, will:
- (a) Have their identity protected by the Company, in accordance with section 8.
 - (b) Be protected from detrimental conduct (see paragraph 6.2 of Schedule 1) by the Company, in accordance with section 11.
- 4.2 Any person who is mentioned in a Disclosable Matter (see section 5) will be treated fairly by the Company, in accordance with section 10.
- 4.3 In addition to the protections outlined in section 4.2, an eligible whistleblower will also qualify for protections available under the Corporations Law and the Tax Act if they make a disclosure that qualifies for protection under those statutes (see Schedule 1 and Schedule 2 for when a disclosure qualifies for protection, and the protections available, under the Corporations Law and Tax Act).
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5. What can be reported under this whistleblower policy (Disclosable Matters)?

5.1 Eligible whistleblowers should make a disclosure under this whistleblower policy, and employees, officers and directors of the Company must make a disclosure under this whistleblower policy, if they reasonably suspect that conduct, or a state of affairs exists, in relation to the Company that is any of the following:

- (a) Misconduct, or an improper state of affairs or circumstances, in relation to the Company, including its tax affairs.
- (b) In contravention of any law administered by Australian Securities and Investments Commission (**ASIC**) or Australian Prudential Regulation Authority (**APRA**) (see Schedule 3 for a list of these laws).
- (c) Conduct that represents a danger to the public or the financial system (even if this conduct does not involve a breach of a particular law).
- (d) Conduct that is an offence against any law of the Commonwealth, where the offence is punishable by imprisonment for a period of 12 months or more.

(Collectively referred to as **Disclosable Matters**.)

5.2 Disclosable Matters include conduct that either:

- (a) May or may not involve a contravention of any law.
- (b) May include conduct that indicates a systemic issue in the Company.
- (c) Relates to dishonest or unethical behaviour and practices.
- (d) May relate to business behaviour and practices that may cause consumer harm.
- (e) Is an exception to an excluded personal work-related grievance as defined in section 6.2.

5.3 Examples of conduct that is appropriate to disclose under this whistleblower policy includes (but is not limited to) conduct that is:

- (a) Fraudulent or corrupt, such as money laundering or misappropriation of funds.
 - (b) In breach of a law administered by ASIC or APRA, and a law of the Commonwealth punishable by 12 months imprisonment or more. Examples of conduct in breach of Corporations Law could include:
 - (i) insolvent trading;
 - (ii) failure to keep accurate financial records;
 - (iii) falsification of accounts;
 - (iv) failure of a director, or another officer, to act with the care and diligence a reasonable person would exercise, or to act in good faith in the best interests of the corporation, or to give notice of any material personal interest relating to the affairs of the Company.
 - (c) Illegal, such as theft, the sale or use of prohibited substances, violence or threatened violence, harassment, or criminal damage to property.
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- (d) Unethical, such as acting dishonestly, altering records without cause or permission, making false entries in records, engaging in questionable financial practices, offering or accepting a bribe.
- (e) Contrary to, or a serious breach of, codes and practices (including work practices) of the Company.
- (f) Potentially damaging to the Company, including conduct that may cause financial or non-financial loss to the Company, or is otherwise detrimental to its interests.
- (g) 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 under this whistleblower policy.

6. What should not be reported under this whistleblower policy?

6.1 Subject to the exceptions in section 6.2, a Disclosable Matter does not include a **personal work-related grievance**, which concerns a grievance in relation to a whistleblower's employment, or former employment, with the Company that has implications for the whistleblower personally. Examples of a personal work-related grievance include complaints an employee, or former employee, may hold concerning:

- (a) The terms and conditions of their employment.
- (b) An interpersonal conflict with another employee.
- (c) Any disciplinary or performance management process.
- (d) The termination of their employment.

Personal work-related grievances should be reported under the relevant workplace policy of the Company.

6.2 A personal work-related grievance that has significant implications for the Company, and wider ramifications than for the whistleblower personally, may be considered a Disclosable Matter. Without limiting the types of matters, examples of personal work-related grievances that could be reported as a Disclosable Matter under this whistleblower policy include:

- (a) Where the grievance relates to detrimental conduct suffered by the whistleblower because of making a previous whistleblower disclosure, or seeking legal advice about whistleblower protections.
- (b) Mixed reports, for instance where a concern regarding corporate misconduct or wrongdoing is accompanied by a personal work-related grievance, or a personal work-related grievance includes information about corporate misconduct or wrongdoing.
- (c) Where the matter suggests a behaviour or conduct extending beyond the individual's personal circumstances, for instance an individual claim of bullying has indicated that there may be a more general culture of bullying or harassment within the Company.
- (d) The Company, or its officers or agents, has breached an employment (or other) law punishable by more than 12 months imprisonment, or has engaged in conduct that represents a danger to the public.

6.3 If unsure whether a grievance is a Disclosable Matter under this whistleblower policy, or a personal work-related grievance that is more appropriately managed through a relevant

workplace behaviour policy of the Company, seek guidance from a Whistleblower Officer (see section 7).

7. To whom, and how, should disclosures under this whistleblower policy be made?

7.1 A person to whom this whistleblower policy applies should report Disclosable Matters as soon as possible to any of the following; Accountant, HR Advisor, or the Executive Management Team (a **Whistleblower Officer**). For the avoidance of doubt, a Whistleblower Officer will not handle any disclosure involving the Whistleblower Officer and the matter will be dealt with by the Executive Management Team in accordance with clause 9.3.

7.2 Whistleblowers can report Disclosable Matters to a Whistleblower Officer using the contact details set out in Schedule 4.

7.3 Wherever possible, the following information about a Disclosable Matter should be provided to the Whistleblower Officer in a clear and factual way:

(a) The whistleblower's full name, address, and preferred contact details, if the whistleblower is comfortable in providing it. While there is no requirement for a whistleblower to provide these details, and disclosures can be made anonymously (see section 7.5), this information can greatly assist the Company to investigate the Disclosable Matter and provide the whistleblower with appropriate protections from any detrimental conduct.

(b) The nature of the alleged wrongdoing including, where relevant, details of the person believed to have committed the wrongdoing, or is aware of, or involved in, the wrongdoing.

(c) When and where the wrongdoing occurred.

(d) Anyone else who may verify the claim, or possible witnesses.

(e) If the whistleblower is concerned about any possible victimisation or acts of reprisal for reporting the matter, or have been subject to detrimental conduct for a previous report of a Disclosable Matter, any assistance or support sought from the Company.

(f) Any supporting information (for instance, emails, documents, text messages, file notes, photos).

7.4 Whistleblowers can also report Disclosable Matters by:

(a) Where the matter **does not** involve the tax affairs of the Company, raising it with:

(i) any director of the Company or the Chief Executive Officer;

(ii) the Company's appointed auditor, ASIC or APRA; or

(iii) in limited circumstances involving an emergency or public interest disclosure (see Schedule 1), to a journalist or a Member of Parliament (see the definition of 'journalist' and 'Member of Parliament' in Schedule 1 for the purposes of the Corporations Law).

(b) Where the matter involves the tax affairs of the Company, raising it with:

(i) a director, secretary, or Chief Executive Officer of the Company; or

- (ii) the Company's appointed auditor, registered tax or business activity statements (**BAS**) agent, or the Commissioner of Taxation.

7.5 Disclosures of Disclosable Matters can be made anonymously, and a whistleblower may choose to remain anonymous, including during any investigation into the disclosure.

7.6 If the disclosure is **not** made anonymously, or an anonymous whistleblower consents to limited disclosure of their identity (for instance, to the Whistleblower Officer and an Investigator), the Company will take all reasonable steps to ensure that the whistleblower's identity remains confidential in accordance with section 8 and, where applicable, Schedule 1 or Schedule 2. A whistleblower who provides their identity when making a disclosure under this whistleblower policy:

- (a) Can expect the Company to provide the whistleblower with appropriate protection and support (see section 11).

- (b) Enables any Investigator appointed to investigate the matter with an opportunity to clarify or seek further information from the whistleblower. Without further information, the Company may be unable to investigate the report (see section 9).

7.7 If the whistleblower has provided their contact details, a Disclosable Matter received by a Whistleblower Officer, an officer, director, secretary or Chief Executive Officer of the Company, or an employee or officer with functions or duties for the tax affairs of the Company, will be acknowledged as received within 5 business days.

8. Confidentiality of a whistleblower's identity

8.1 The Company is committed to protecting the identity of all person's making disclosures under this whistleblower policy.

8.2 Where a disclosure received under this whistleblower policy is:

- (a) A protected disclosure under the Corporations Law or the Tax Act, the confidentiality of a whistleblower's identity is protected under the whistleblower protection regimes in those statutes, which include statutory sanctions and remedies where confidentiality is breached.

- (b) Not a protected disclosure under the Corporations Law or the Tax Act, including where the whistleblower is not an eligible whistleblower, the Company will use its best endeavours to not disclose the identity of the whistleblower in accordance with this section 8.

8.3 The Company will take the following steps to ensure the confidentiality of the identity of an eligible whistleblower's identity:

- (a) The person receiving the disclosure will seek permission from the whistleblower to share their identity with the Whistleblower Officer (as appropriate) and a restricted number of persons who may be involved in managing or investigating the disclosure. Where the eligible whistleblower has made a disclosure directly to the Whistleblower Officer, the Whistleblower Officer will seek the eligible whistleblower's permission to disclose their identity to the Company. Only persons who have been both authorised by the whistleblower and are directly involved in handling and investigating the disclosure will be made aware of the whistleblower's identity (subject to the whistleblower's consent) or information that is likely to lead to the identification of the whistleblower.

- (b) Where a whistleblower does not give their permission to share their identity, or share their identity with particular persons involved in managing or investigating the

disclosure, the person receiving the disclosure will disclose the information contained in the disclosure only if:

- (i) the information does not disclose the whistleblower's identity;
 - (ii) they have taken all reasonable steps to reduce the risk that the whistleblower will be identified from the information; and
 - (iii) it is reasonably necessary for investigating the issues raised in the disclosure.
- (c) Information relating to the disclosure will be stored confidentially and securely by the Company and only available for access by the Whistleblower Officer and others involved in receiving, managing, and investigating the disclosure (as appropriate).
- (d) All persons handling and investigating disclosures will receive appropriate training in their obligations in respect of the confidentiality of a whistleblower's identity, and how to ensure the security of information and communications in respect of the disclosure.

8.4 Whistleblowers making a disclosure under this whistleblower policy should be aware that people may be able to guess or establish their identity where they:

- (a) Have mentioned to other people they are considering making a disclosure.
- (b) Have complained or raised concerns with other people about the subject matter of the disclosure.
- (c) Are one of a very small number of people with access to the information the subject of the disclosure.
- (d) Are disclosing information that has been told to them privately and in confidence.

8.5 A whistleblower can lodge a complaint about an alleged breach of the confidentiality of their identity with:

- (a) The Whistleblower Officer or any member of the Executive Management Team.
- (b) For matters not involving the tax affairs of the Company, ASIC or APRA.
- (c) For matters involving the tax affairs of the Company, the Commissioner of Taxation.

9. Investigation of disclosures

9.1 After receiving a disclosure from a whistleblower under this whistleblower policy, a recipient of the disclosure, will:

- (a) Take all reasonable steps to ensure the whistleblower's identity is kept confidential, subject to any permissions given by the whistleblower (see section 8).
 - (b) Notify the Whistleblower Officer and will not disclose information contained in the whistleblower's disclosure to the Whistleblower Officer without the whistleblower's consent unless:
 - (i) the information does not include the whistleblower's identity;
 - (ii) they have taken all reasonable steps to reduce the risk of the whistleblower being identified from the information (such as removing the whistleblower's name, position title or number, and other identifying details); and
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- (iii) it is reasonably necessary for investigating the issues raised in the disclosure.
 - (c) Where the whistleblower has provided their contact details, update the whistleblower that the matter has been confidentially referred to the Whistleblower, for assessment of next steps.
 - 9.2 Subject to section 9.3, the Whistleblower Officer will, as soon as practicable, assess all matters notified to them under this whistleblower policy and:
 - (a) Take all reasonable steps to ensure the whistleblower's identity is kept confidential, subject to any permissions given by the whistleblower.
 - (b) Determine whether the disclosure:
 - (i) falls within the scope of this whistleblower policy, or whether it is more appropriately managed under another workplace policy of the Company;
 - (ii) triggers a requirement for the Company to seek legal advice in respect of its legal obligations, including the conduct of a factual investigation into the disclosure to assist in the provision of that advice; and
 - (iii) should be investigated, and by whom.
 - (c) Assess the risk of any detrimental conduct to the whistleblower, or any other person, because the disclosure has been made.
 - (d) Determine whether the disclosure is sufficiently serious to notify:
 - (i) the Executive Management Team; and
 - (ii) (in consultation with the Executive Management Team) an external entity including a regulator or law enforcement agency (the Whistleblower Officer may disclose the identity of a whistleblower to ASIC, APRA or a member of the Police).
 - 9.3 In certain situations, it will be appropriate for the recipient of a disclosure to report a disclosure directly to the Executive Management Team, and for the assessment detailed in section 9.2(a) to section 9.2(d) to be performed by the Board, including when the disclosure relates to:
 - (a) The Whistleblower Officer.
 - (b) A director of the Company.
 - (c) A member of the Company's executive team including the Chief Executive Officer.
 - (d) The Company's appointed auditor.
 - 9.4 Where the Whistleblower Officer or Executive Management Team (as appropriate) determines the matter should be investigated, the investigation process will depend on the nature of the matter being investigated, including that a factual investigation of the matter will be conducted under legal professional privilege to assist a legal practitioner to provide the Company with legal advice. The object of an investigation into a disclosure is to determine whether there is enough evidence to substantiate or refute the matters reported. Where an investigation is deemed necessary, the Whistleblower Officer or Executive Management Team will either:
 - (a) Determine the nature and scope of the investigation, including:
 - (i) the person within or external to the Company that will lead the investigation;
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- (ii) the nature of any technical, financial or specialist advice that may be required to support the investigation;
 - (iii) the timeframe for the investigation; and
 - (iv) where the whistleblower has provided their identity to the Whistleblower Officer, seeking consent for their identity to be revealed to the appointed Investigator.
 - (b) Request the provision of confidential and privileged legal advice to the Company, including the conduct of a factual investigation to support the provision of that advice, from a qualified legal practitioner.
- 9.5 Where the disclosure is investigated, the investigation will be thorough, objective, fair, preserve the confidentiality of the whistleblower.
- 9.6 Depending on the extent of the whistleblower's consent to disclosing their identity, the Whistleblower Officer, Executive Management Team, appointed Investigator (including a legal adviser to the Company), or the recipient of the disclosure may contact the whistleblower for further information.
- 9.7 If the disclosure was made anonymously, and the whistleblower:
- (a) Has **not** maintained two-way communication with the Company, the assessment in section 9.2 or section 9.3, and any decision to undertake an investigation, and the conduct of any investigation, will be based on the information provided by the whistleblower.
 - (b) Has maintained two-way communication with the Company, the whistleblower can refuse to answer questions they feel could reveal their identity at any time, including during any follow-up conversation about, or investigation into, the disclosure.
- 9.8 An Investigator appointed under section 9.4(a), will document the nature and scope of their investigation and findings in a report, maintaining confidentiality in accordance with section 8. The report will be provided to the Whistleblower Officer and/or the Executive Management Team who will provide feedback, where appropriate, to the whistleblower regarding the progress and outcome of, and actions arising from, any investigation.
- 9.9 If the whistleblower is not satisfied with the outcome of an investigation into their Disclosable Matter, they may write to the Whistleblower Officer or the Chair of the Executive Management Team.
- 9.10 The Company will ensure all records forming part of an investigation will be kept confidential and stored securely in accordance with the Company's confidentiality obligations under section 8, and the Corporations Law or Tax Act as appropriate (see Schedule 1 and Schedule 2).

10. Fair treatment of persons named in a disclosure

- 10.1 The Company will ensure the fair treatment of employees mentioned in a disclosure made under this whistleblower policy. the Company will:
- (a) To the extent that it is practical and appropriate in the circumstances, handle all disclosures confidentially.
 - (b) Assess each disclosure on its merits and investigate as appropriate, in accordance with section 8.
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- (c) Advise an employee who is the subject of a disclosure as and when required by principles of natural justice and procedural fairness, and where appropriate having regard to the nature of the disclosure, prior to:
 - (i) any external actions being taken, such as referring the disclosure to a regulator or law enforcement agency; and
 - (ii) commencing a formal investigation.
- (d) Advise when conduct raised in a disclosure, if proven, could lead to allegations of misconduct being made against an employee the subject of a disclosure, leading to possible disciplinary consequences, including termination of employment.
- (e) Provide details of the persons who can be contacted with issues, queries and concerns, in accordance with section 14.2.
- (f) Advise the outcome of any investigation into the disclosure, in accordance with section 8, however, will not provide a copy of the investigation report or associated material.

11. Protection against detrimental conduct

- 11.1 The Company is committed to protecting whistleblowers, and other persons, from detrimental conduct, or threats of detrimental conduct, because a person believes or suspects that the whistleblower (or another person) has made, may have made, proposes to make, or could make a disclosure that qualifies for protection under the Corporations Law or Tax Act (see Schedule 1 and Schedule 2).
 - 11.2 The Company will use its best endeavours to provide the protections to whistleblowers, and other persons, reflected in this section 11 of the whistleblower policy where the disclosure is not protected under the Corporations Law or Tax Act.
 - 11.3 A person cannot:
 - (a) Engage in conduct that causes detriment to a whistleblower, or another person, if:
 - (i) the person believes or suspects that the whistleblower (or another person) made, may have made, proposes to make, or could make, a disclosure that qualifies for protection under the Corporations Law or Tax Act (see Schedule 1 and Schedule 2); and
 - (ii) the belief or suspicion is the reason, or part of the reason, for the conduct.
 - (b) Threaten to cause detriment to a whistleblower (or another person) in relation to a disclosure that qualifies for protection under the Corporations Law or Tax Act (see Schedule 1 and Schedule 2). A threat may be implied, or conditional, or unconditional.
 - 11.4 Examples of detrimental conduct for the purpose of section 11.1 include:
 - (a) Dismissal of an employee other than in accordance with relevant laws.
 - (b) Alteration of an employee's position or duties to their disadvantage.
 - (c) Discrimination between an employee and another employee of the same employer.
 - (d) Harassment or intimidation of a person.
 - (e) Harm or injury to a person, including psychological harm.
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- (f) Damage to a person's property, reputation, business, or financial position.
- 11.5 As soon as possible after receiving notification of a disclosure under this whistleblower policy, the Whistleblower Officer or Chair of the Executive Management Team, will assess the risk of detriment to the whistleblower, or another person, arising from the disclosure. Where appropriate, strategies will be developed to:
- (a) Explain the support services available to the whistleblower, and other persons.
 - (b) Assist the whistleblower, and any other person, to manage the stress, time and performance impacts resulting from the disclosure or its investigation.
 - (c) Protect the whistleblower, or any other person, from detriment, such as permitting the performance of work from another location, assignment to another role, modifications to the workplace or reporting lines.
 - (d) Remind those managing and handling the disclosure and its investigation about their obligations in respect of confidentiality, detrimental conduct, managing conflicts of interest, and the fair treatment of the whistleblower and others mentioned in the disclosure.
 - (e) To the extent reasonable in the circumstances, remedy the effects of any detriment already suffered.
- 11.6 Reasonable management and administrative action conducted in a reasonable manner by the Company will not constitute detrimental conduct against a whistleblower or another person, including (but not limited to):
- (a) Management or administrative action taken to protect the whistleblower or another person from detriment (such as those described in section 11.4(b)).
 - (b) Performance management or disciplinary processes conducted in accordance with the Company's employment policies.
- 11.7 A whistleblower, or other person, who believes they have suffered detriment in the circumstances described in section 11.2 should do any of the following:
- (a) Report their concern in accordance with the reporting procedures identified in section 5.
 - (b) Seek guidance and support from the Whistleblower Officer.
 - (c) Seek independent legal advice.
- 11.8 A whistleblower, or other person, who has suffered loss because of detriment suffered in the circumstances described in section 11.2 can seek compensation and other remedies through the courts.
- 12. Other protections available to whistleblowers**
- 12.1 Where an eligible whistleblower makes a disclosure that qualifies for protection under the Corporations Law or Tax Act (see Schedule 1 and Schedule 2), the whistleblower is protected from any of the following in relation to the disclosure:
- (a) Civil liability (for instance, legal action against the whistleblower for breach of an employment contract, duty of confidentiality or another contractual obligation).
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- (b) Criminal liability (for instance, the attempted prosecution of the whistleblower for unlawfully releasing information, or other use of the disclosure against the whistleblower in a prosecution, other than making a false disclosure).
 - (c) Administrative liability (for instance, disciplinary action for making the disclosure).
- 12.2 The protections available to whistleblowers who make a disclosure qualifying for protection under the Corporations Law and the Tax Act do not, however, grant the whistleblower immunity for any misconduct the whistleblower has engaged in that is revealed in their disclosure.
- 12.3 Whistleblowers may also have access to other statutory protections under anti-discrimination and equal opportunity legislation, and the *Fair Work Act 2009* (Cth), or under the common law and their contracts of employment or engagement with the Company.

13. Roles and responsibilities

- 13.1 The Executive Management Team has responsibility for and ownership of this whistleblower policy and must:
- (a) Approve the whistleblower policy and any amendments.
 - (b) Ensure this whistleblower policy complies with the Company's legal and ethical obligations, and that all those under its control comply with it.
 - (c) Where relevant, determine how a matter reported under this whistleblower policy will be managed, including seeking legal advice on the Company's statutory or other legal obligations arising from a disclosure made under this whistleblower policy, or the application of this whistleblower policy, and notifying an external regulator or law enforcement agency.
 - (d) Periodically review the effectiveness of this whistleblower policy and updating the whistleblower policy or the Company's whistleblower processes as necessary.
- 13.2 The **Whistleblower Officer** has primary and day-to-day responsibility for:
- (a) Implementing this whistleblower policy and ensuring it is made available to the officers and employees of the Company, monitoring its use and effectiveness and dealing with any queries about it.
 - (b) Assessing disclosures made under this whistleblower policy and their management, including:
 - (i) subject to any permissions from the whistleblower, ensuring a whistleblower's identity is kept confidential;
 - (ii) notifying the Executive Management Team where a disclosure is sufficiently serious;
 - (iii) seeking legal advice on the Company's statutory or other legal obligations arising from a disclosure made under this whistleblower policy, or the application of this whistleblower policy;
 - (iv) assessing the risk of any detrimental conduct to a whistleblower, or other person, due to a disclosure made under this whistleblower policy, and ensuring the implementation of appropriate safeguards;
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- (v) determining whether a disclosure under this whistleblower policy will be investigated, and the scope and conduct of that investigation;
 - (vi) notifying the Executive Management Team and/or Chief Executive Officer in circumstances where, if the disclosure was proven, there could be disciplinary consequences for an employee of the Company;
 - (vii) where a whistleblower has consented to their identity being shared with the Whistleblower Officer, liaising with the whistleblower to obtain any necessary information, including any concerns the whistleblower holds in respect of victimisation or retaliation, and providing updates to the whistleblower on the management of their report and any assistance or support they may require;
 - (viii) receive disclosures under this whistleblower policy from whistleblowers; and
 - (ix) seeking to obtain information from the whistleblower that, where appropriate, assists the Company to investigate the report effectively.
- (c) Disclosing any conflict of interest they may have in respect of a disclosure.
- (d) Ensuring the whistleblower has access to this whistleblower policy, is aware of the whistleblower protections in the Corporations Law or Tax Act as relevant, and the support available from the Company.
- (e) Explaining the next steps they will take in handling the disclosure.
- 13.3 An **Investigator**, appointed by the Executive Management Team or the Company's legal representative, will have responsibility for:
- (a) Subject to any permissions from the whistleblower, ensuring a whistleblower's identity is kept confidential.
 - (b) Conducting a:
 - (i) confidential and privileged factual investigation of the disclosure for the purpose of providing the Company with legal advice; or
 - (ii) conducting a confidential factual investigation of the disclosure, including gathering evidence, interviewing witnesses, communicating with the whistleblower where they have consented to providing their identity to the Investigator, seeking assistance from internal and external consultants, and providing an investigation report with the Investigators findings to the Executive Management Team or Whistleblower Officer.
- 13.4 All **employees** of the Company are required, and all other persons eligible to make disclosures under this whistleblower policy are strongly encouraged, to report under this whistleblower policy if they reasonably suspect that conduct, or a state of affairs exists, in relation to the Company that is a Disclosable Matter, as defined in section 5.1, whether engaged in by themselves or others.
- 13.5 All employees of the Company, and persons providing services as an independent contractor or labour hire worker to the Company, are required to:
- (a) Subject to a claim of privilege or self-incrimination, cooperate with an Investigator (see section 13.3), including by providing relevant documents and information or answering questions during the conduct of any investigation under this whistleblower policy.
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- (b) Strictly maintain the confidentiality of a whistleblower's identity, whether they obtain that information directly or indirectly, in accordance with section 8.
- (c) Refrain from committing, or threatening to commit, any act of detrimental conduct to a whistleblower, or any other person, because they believe or suspect that the whistleblower, or another person, has made, may have made, proposes to make, or could make a disclosure that qualifies for protection under the Corporations Law or Tax Act, in accordance with section 11.

14. Seeking advice

14.1 The Company encourages whistleblowers, or other persons, to raise issues or ask questions if:

- (a) They are unsure:
 - (i) whether they are covered by this whistleblower policy;
 - (ii) whether their concerns qualify as a matter to be disclosed under this whistleblower policy; or
 - (iii) as to whom they should make a disclosure.
- (b) They are the subject of a disclosure or a witness in an investigation of a disclosure and seek support or assistance.
- (c) They seek information about the type of protections and immunities available to whistleblowers, and other persons, under this whistleblower policy and the Corporations Law or the Tax Act.

14.2 Issues, queries and concerns regarding the application of this whistleblower policy and the type of matters considered in section 14.1 can be raised with the Whistleblower Officer or an independent lawyer should you seek legal advice on the operation of the statutory whistleblower regime under the Corporations Law or the Tax Act.

15. Communication and awareness of this whistleblower policy

15.1 The Company will make this whistleblower policy available to all officers and employees of the Company and ensure appropriate training occurs to carry out the processes and procedures set out in this policy.

16. Breaches of this whistleblower policy

16.1 The Company is strongly committed to:

- (a) Subject to section 8, ensuring the identity of a whistleblower remains confidential.
- (b) In accordance with section 9, investigating disclosures made under this whistleblower policy.
- (c) Subject to section 11, ensuring a whistleblower, or other person, is not subject to, or threatened with, detrimental conduct because a person believes a disclosure under this whistleblower policy has been made or could be made.

16.2 Any employee who breaches this whistleblower policy, including breaching an obligation to keep a whistleblower's identity confidential, refusing to participate or cooperate with an investigation into a whistleblower disclosure, or engaging in detrimental conduct against a

whistleblower or another person, will face a disciplinary process which could result in the termination of their employment.

- 16.3 The Company may terminate its relationship with other individuals and entities providing goods or services to the Company if they breach this whistleblower policy.

17. Monitoring and reviewing this whistleblower policy

- 17.1 The Company is committed to monitoring and reviewing the effectiveness of this whistleblower policy and its related processes and procedures.

- 17.2 The Whistleblower Officer will provide reports to the Executive Management Team describing (when it is not likely to lead to the identity of the whistleblower) for each disclosure made to persons detailed in section 7.1, section 7.2, section 7.3 section 7.4(a), section 7.4(b)(i) and the:

- (a) Date of receiving notification of the disclosure, and the type of internal recipient to whom the disclosure was made.
- (b) Type of person who made the disclosure and their status (see section 3.1).
- (c) Subject matter of each disclosure, including the part of the business to which it relates.
- (d) Action taken to assess the disclosure.
- (e) Any positive assessment of risk to a person as a result of a disclosure, and action taken by the Company to protect against the risk.
- (f) Status of the Company's response to the disclosure, and either the expected timeframe for finalising any investigation into the disclosure, or how the investigation into the disclosure was finalised.
- (g) Outcome for each disclosure.

- 17.3 The Executive Management Team will annually review this whistleblower policy and its related processes and procedures and implement any changes to rectify any issues identified from its review in a timely manner.
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Schedule 1– Protection under the Corporations Law

1. Disclosures qualifying for protection under the Corporations Law

- 1.1** Eligible whistleblowers may be able to obtain certain statutory protections and immunities where they make a disclosure that qualifies for protection under Part 9.4AAA of the Corporations Law.
- 1.2** This Schedule 1 provides an overview of the requirements that must be met for a disclosure of information to qualify for protection under Part 9.4AAA of the Corporations Law. To avoid doubt, although many of the protections and immunities are mirrored in this whistleblower policy, the protections in Part 9.4AAA of the Corporations Law are in addition to protections and immunities specified in this whistleblower policy.
- 1.3** This Schedule 1 is intended for information purposes only and should not be taken as the provision of legal advice in respect of the operation and application of the whistleblower regime in Part 9.4AAA of the Corporations Law. Legal advice should be obtained from an independent legal practitioner

2. Conditions that must be met for a disclosure to qualify for protection under the Corporations Law

- 2.1** The information disclosed relates to a regulated entity, a term defined by the Corporations Law that includes a company and constitutional corporation such as the Company.
- 2.2** The whistleblower making the disclosure is an eligible whistleblower, defined in the Corporations Law as an individual who is, or has been, any of the following:
- (a) An officer or employee of the regulated entity.
 - (b) An individual who supplies services or goods to the regulated entity, or the employee of a person who supplies services or goods to the regulated entity.
 - (c) An individual who is an associate of the regulated entity.
 - (d) A relative or dependant of an individual referred to in paragraph 2.2(a) to paragraph 2.2(c) of this Schedule 1, or the spouse of a dependant of an individual referred to above.
- 2.3** The disclosure is made to a person who is eligible to receive a disclosure under Part 9.4AAA of the Corporations Law, which includes:
- (a) A person authorised by a regulated entity to receive a disclosure, which for the Company are the Whistleblower Officers identified in section 7.
 - (b) An officer or senior manager of a regulated entity.
 - (c) ASIC or APRA.
 - (d) An appointed auditor of a regulated entity, which for the Company is the entity identified in section 7.4(a)(ii).
 - (e) In limited circumstances, to a journalist or a member of a federal, state or territory Parliament (see paragraph 3.1 of this Schedule 1).
- 2.4** Subject to paragraph 2.5 of this Schedule 1, the disclosure is about matters the eligible whistleblower has reasonable grounds to suspect may concern the following conduct by the regulated entity (these matters are described in section 5 as Disclosable Matters):
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- (a) Misconduct or an improper state of affairs or circumstances in relation to the regulated entity (or a related body corporate).
- (b) Conduct that constitutes an offence against, or contravention of, a law administered by ASIC or APRA (see Schedule 3 for an outline of the laws administered by ASIC or APRA).
- (c) Conduct that constitutes an offence against another law of the Commonwealth punishable by more than 12 months imprisonment.
- (d) Conduct that is a danger to the public or the financial system.

2.5 The disclosure is not a personal work-related grievance, being a disclosure of information concerning a grievance about any matter in relation to the eligible whistleblower's employment, or former employment, or having (or tending to have) implications for the whistleblower personally. However, a personal work-related grievance will be disclosure qualifying for protection under Part 9.4AAA of the Corporations Law if it either:

- (a) Has significant implications for the regulated entity to which it relates, or wider ramifications than those that are personal to the whistleblower.
- (b) Relates to a grievance by the eligible whistleblower about detrimental conduct suffered or threatened due to a person believing or suspecting that a disclosure qualifying for protection under Part 9.4AAA of the Corporations Law has been made, may be made, is proposed to be made, or could be made.

2.6 A disclosure that meets the conditions in paragraph 2.1 to 2.5 of this Schedule 1 is referred to as a qualifying disclosure.

3. Other disclosures that qualify for protection under the Corporations Law

3.1 In extreme cases, where an eligible whistleblower makes a disclosure to a journalist or a Member of Parliament in relation to a regulated entity. To be protected, the whistleblower must already have made a qualifying disclosure (see paragraph 2.6 of this Schedule 1), certain written notifications in respect of that qualifying disclosure must have been made by the eligible whistleblower to the body that received it, and either:

- (a) the disclosure was in respect of a substantial and imminent danger to someone's health and safety, or the natural environment; or
- (b) disclosing the information was in the public interest.

3.2 If the whistleblower makes a disclosure of information to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower regime found in Part 9.4AAA of the Corporations Law. This category does not carry any of the requirements of the disclosure to be a qualifying disclosure (see paragraph 2.6 of this Schedule 1).

3.3 For the purposes of this Schedule 1, 'journalist' means a person who is working in a professional capacity as a journalist for any of the following:

- (a) a newspaper or magazine;
 - (b) a radio or television broadcasting service;
 - (c) an electronic service (including a service provided through the internet) that:
-

- (i) is operated on a commercial basis, or operated by a body that provides a national broadcasting service (within the meaning of the *Broadcasting Services Act 1992*); and
- (ii) is similar to a newspaper, magazine or radio or television broadcast.

3.4 For the purposes of this Schedule 1, 'Member of Parliament' means a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory.

3.5 A disclosure that meets the conditions in paragraph 3.1 of this Schedule 1 is referred to as a protected disclosure.

4. Protections and immunities available where a qualifying or protected disclosure is made under the Corporations Law

4.1 Where a qualifying or protected disclosure is made (see paragraph 2.6 and paragraph 3.2 of this Schedule 1), Part 9.4AAA of the Corporations Law provides the following protections and immunities:

- (a) Protection of a whistleblower's identity (see paragraph 5 of this Schedule 1).
- (b) Protecting a whistleblower, or other person, from a range of detrimental conduct (often referred to as victimisation or retaliation) because another person believes or suspects that a qualifying or protected disclosure has been made, may be made, is proposed to be made, or could be made (see paragraph 6 of this Schedule 1).
- (c) Providing a whistleblower with a range of legal immunities for making a qualifying or protected disclosure.

5. Protection of the Eligible Whistleblower's identity

5.1 Part 9.4AAA of the Corporations Law contains a number of provisions to protect the identity of a whistleblower who has made a qualifying or protected disclosure by:

- (a) Allowing for whistleblowers to make anonymous disclosures.
- (b) Subject to a handful of exceptions that authorise the disclosure of a whistleblower's identity (including with the whistleblower's consent or to a relevant regulator or the Australian Federal Police, or to a lawyer for the purpose of obtaining advice about the operation of Part 9.4AAA of the Corporations Law), making it a criminal and civil penalty offence for a person to whom a qualifying or protected disclosure is made, or any other person who has obtained the information directly or indirectly, to disclose:
 - (i) the identity of the whistleblower; or
 - (ii) information that is likely to lead to the identification of the whistleblower.
- (c) Prohibiting the disclosure of a whistleblower's identity by the recipient of a qualifying or protected disclosure to a court or tribunal.

5.2 It is not an offence for a person to disclose information regarding a qualifying or protected disclosure without revealing the identity of the whistleblower.

6. Protection against detrimental conduct

6.1 Part 9.4AAA of the Corporations Law protects persons from detrimental conduct when a qualifying or protected disclosure has been made, is believed or suspected to have been made, or could be made, and includes significant criminal and civil sanctions to perpetrators should such actions occur.

6.2 Detrimental conduct is defined broadly and includes conduct (without limitation) such as:

- (a) Dismissal of an employee.
- (b) Injury of an employee in their employment.
- (c) Alteration of an employee's position or duties to their disadvantage.
- (d) Discrimination between an employee and other employees of the same employer.
- (e) Harassment or intimidation of a person.
- (f) Harm or injury to a person, including psychological harm.
- (g) Damage to a person's property.
- (h) Damage to a person's reputation.
- (i) Damage to a person's business or financial position.
- (j) Any other damage to a person.

6.3 It is both a criminal and civil penalty offence to engage in detrimental conduct due to a belief or suspicion that a qualifying or protected disclosure has been made, is believed to have been made, or could be made. Features common to both sanctions include:

- (a) Protection against detrimental conduct (see paragraph 6.2 of this Schedule 1).
- (b) The victim protected may be a whistleblower or may be another person who has suffered damage because of a victimiser's conduct.
- (c) Threats of detrimental conduct can be express or implied, conditional, or unconditional.

7. Immunities

7.1 Where a qualifying or protected disclosure is made, the whistleblower is granted certain immunities from liability, including:

- (a) The whistleblower is not subject to civil, criminal, or administrative liability.
 - (b) No contractual or other remedy may be enforced against the whistleblower.
 - (c) Information disclosed by the whistleblower is not admissible against them, other than in proceedings concerning the falsity of the information provided.
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Schedule 2 – Protection under the Tax Act

1. Disclosures qualifying for protection under the Tax Act

- 1.1 Eligible whistleblowers may be able to obtain certain statutory protections and immunities where they make a disclosure that qualifies for protection under Part IVD of the Tax Act.
- 1.2 This Schedule 2 provides an overview of the requirements that must be met for a disclosure of information to qualify for protection under Part IVD of the Tax Act. To avoid doubt, although many of the protections and immunities are mirrored in this whistleblower policy, the protections in Part IVD of the Tax Act are in addition to protections and immunities specified in this whistleblower policy.
- 1.3 This Schedule 2 is intended for information purposes only and should not be taken as the provision of legal advice in respect of the operation and application of the whistleblower regime in Part IVD of the Tax Act. Legal advice should be obtained from an independent legal practitioner.

2. Conditions that must be met for a disclosure to qualify for protection under the Tax Act when made to an eligible recipient

- 2.1 The information disclosed relates to an entity, a term defined in the Tax Act that includes a company, such as the Company.
- 2.2 The whistleblower making the disclosure is an eligible whistleblower, defined in the Tax Act as an individual who is, or has been, any of the following:
- (a) An officer (as defined in the Corporations Law) or employee of the entity.
 - (b) An individual who supplies services or goods to the entity, or the employee of a person who supplies services or goods to the entity.
 - (c) An individual who is an associate (as defined in the *Income Tax Assessment Act 1936*) of the regulated entity.
 - (d) A spouse, or child of an individual referred to in paragraph 2.2(a) to 2.2(c) of this Schedule 2, or a dependant of an individual referred to above or such an individual's spouse.
- 2.3 The disclosure is made to a person eligible to receive a qualifying disclosure under Part IVD of the Tax Act, which includes:
- (a) An eligible recipient of the entity, which is:
 - (i) a person authorised by the entity to receive disclosures that may qualify for protection under Part IVD of the Tax Act, which for the Company are the Whistleblower Officers identified in section 7);
 - (ii) a director, secretary, or senior manager of the entity;
 - (iii) any other employee or officer of the entity who has functions or duties that relate to the tax affairs of the entity, who for the Company are the persons specified in section 7.4(b).
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- (iv) any auditor of the entity, or a member of an audit team conducting an audit of the entity or a related body corporate; or
- (v) a registered tax agent or BAS agent to the entity.

(b) The Commissioner of Taxation.

2.4 Where the disclosure of information by an eligible whistleblower is:

- (a) Made to the Commissioner of Taxation, and the eligible whistleblower considers that the information may assist the Commissioner to perform their functions or duties under a taxation law (as defined in the *Income Tax Assessment Act 1997* (Cth)) in relation to the entity or an associated of the entity.
- (b) Made to an eligible recipient of the entity, and the eligible whistleblower:
 - (i) has reasonable grounds to suspect the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the entity or an associate of the entity; and
 - (ii) considers the information may assist the eligible recipient to perform functions or duties in relation to the tax affairs of the entity or an associate of the entity.

2.5 A disclosure of information may also qualify for protection under Part IVD of the Tax Act if the disclosure of information by an individual is made to a legal practitioner for the purpose of obtaining legal advice or representation in relation to the operation of Part IVD of the Tax Act.

2.6 A disclosure that meets all of the requirements in paragraphs 2.1 to 2.4 of this Schedule 2, as well as the disclosure in paragraph 2.5 of this Schedule 2, is referred to as a qualifying disclosure.

3. Protections and immunities available when a qualifying disclosure is made under the Tax Act

3.1 Where a qualifying disclosure is made (see paragraph 2.6 of this Schedule 2), Part IVD of the Tax Act provides the following protections and immunities:

- (a) Protection of a whistleblower's identity (see paragraph 4 of this Schedule 2).
- (b) Protecting a whistleblower, or other person, from a range of detrimental conduct (often referred to as victimisation or retaliation) because another person believes or suspects that a qualifying or protected disclosure has been made, may be made, is proposed to be made, or could be made (see paragraph 5 of this Schedule 2).
- (c) Providing a whistleblower with a range of legal immunities for making a qualifying or protected disclosure (see paragraph 6 of this Schedule 2).

4. Protection of the eligible whistleblower's identity

4.1 Part IVD of the Tax Act contains a number of provisions to protect the identity of a whistleblower who has made a qualifying disclosure by:

- (a) Allowing for whistleblowers to make anonymous disclosures.
 - (b) Subject to a handful of exceptions that authorise the disclosure of a whistleblower's identity (including with the whistleblower's consent or to the Commissioner of Taxation or the Australian Federal Police, or to a lawyer for the purpose of obtaining advice
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about the operation of Part IVD of the Tax Act), making it a criminal offence for a person to whom a qualifying disclosure is made, or any other person who has obtained the information directly or indirectly, to disclose any of the following:

- (i) the identity of the whistleblower; and
 - (ii) information that is likely to lead to the identification of the whistleblower.
- (c) Prohibiting the disclosure of a whistleblower's identity by the recipient of a qualifying disclosure to a court or tribunal.

4.2 It is not an offence for a person to disclose information regarding a qualifying disclosure without revealing the identity of the whistleblower.

5. Protection from detrimental conduct

5.1 Part IVD of the Tax Act protects persons from detrimental conduct when a qualifying disclosure has been made, is believed or suspected to have been made, or could be made, and includes significant criminal and civil sanctions to perpetrators should such actions occur.

5.2 Detrimental conduct is defined broadly and includes conduct (without limitation) such as:

- (a) Dismissal of an employee.
- (b) Injury of an employee in their employment.
- (c) Alteration of an employee's position or duties to their disadvantage.
- (d) Discrimination between an employee and other employees of the same employer.
- (e) Harassment or intimidation of a person.
- (f) Harm or injury to a person, including psychological harm.
- (g) Damage to a person's property.
- (h) Damage to a person's reputation.
- (i) Damage to a person's business or financial position.
- (j) Any other damage to a person.

5.3 It is both a criminal and civil penalty offence to engage detrimental conduct due to a belief or suspicion that a disclosure has been made, is believed to have been made, or could be made. Features common to both sanctions include:

- (a) A protection against detrimental conduct (see paragraph 5.2 of this Schedule 2).
 - (b) The victim protected may be a whistleblower or may be another person who has suffered damage because of a victimiser's conduct.
 - (c) Threats of detrimental conduct can be express or implied, conditional, or unconditional.
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6. Immunities

6.1 Where a qualifying disclosure is made, the whistleblower is granted certain immunities from liability, including:

- (a) The whistleblower is not subject to civil, criminal, or administrative liability.
 - (b) No contractual or other remedy may be enforced against the whistleblower.
 - (c) Information disclosed by the whistleblower is not admissible against them, other than in proceedings concerning the falsity of the information provided.
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Schedule 3 – Relevant Statutes

1. For the purpose of section 5.1(c), the laws a whistleblower may suspect have been contravened for the purpose of a Disclosable Matter are as follows:
 - (a) Corporations Law.
 - (b) *Australian Securities and Investments Commission Act 2001* (Cth).
 - (c) *Banking Act 1959* (Cth).
 - (d) *Financial Sector (Collection of Data) Act 2001* (Cth).
 - (e) *Insurance Act 1973* (Cth).
 - (f) *Life Insurance Act 1995* (Cth).
 - (g) *National Consumer Credit Protection Act 2009* (Cth).
 - (h) *Superannuation Industry (Supervision) Act 1993* (Cth).
 - (i) An instrument made under any of the Acts in this Schedule 3.

Schedule 4 – Whistleblower Officer Contact Details

Email:	whistleblower@stirlingsps.com
Mailing Address:	PO Box 1512 Bibra Lake DC, WA, 6965 Attention: Stirling Performance Steels Whistleblower Officer
Telephone Number:	(08) 9366 6717 or (08) 9366 6731