WHISTLEBLOWER POLICY

1. Purpose

1.1. This Policy sets out:

- the ways that actual or suspected breaches of OneFortyOne Policies and instances of illegal or unethical conduct at OneFortyOne can be reported, including via the OneFortyOne STOPLine;
- how reports will be managed;
- how you can make a report that will be eligible for protection under Australia's and New Zealand's respective whistleblower protection laws;
- OneFortyOne's obligations in relation to the treatment and protection of eligible whistleblowers under applicable whistleblower laws in Australia and New Zealand; and
- the protections and support available under this Policy and those laws.

2. Scope

Who can make a report?

2.1. This Policy applies to Eligible Whistleblowers, being all current and former:

- employees, officers, contractors or secondees of OneFortyOne;
- volunteers working for OneFortyOne;
- suppliers to OneFortyOne (whether paid or unpaid);
- associates of OneFortyOne (for example: joint venture partners, collaborators and investment managers); and
- the family members of any person listed above.

Business	Melbourne	Wood Products	GT Forests	Kaituna	NZ Forests
Applicable	Yes	Yes	Yes	Yes	Yes

3. Core Principles and Commitment

3.1. OneFortyOne is committed to fostering a culture of transparency, accountability and trust. It is essential to our long-term success that you feel encouraged and safe to speak up about behaviour that is illegal, unethical, breaches our Policies or which gives rise to an improper state of affairs.

To support this commitment OneFortyOne has established OneFortyOne STOPLine – an independently operated Whistleblowing Program to receive and manage whistleblower reports impartially, confidentially and in compliance with all legal requirements.

4. Responsibilities

OneFortyOne Employees and Contractors

4.1. OneFortyOne requires that you report all Improper Conduct, that is any behaviour, activity or circumstance at OneFortyOne that you believe or suspect is inconsistent with OneFortyOne's Policies, is illegal or unethical, or which otherwise gives rise to an improper state of affairs.

Other Eligible Whistleblowers

4.2. OneFortyOne strongly encourages you to report any Improper Conduct.

Eligible Recipients

4.3. OneFortyOne appoints and trains Eligible Recipients to receive whistleblower reports. They have obligations under this Policy and relevant laws in relation to your report, including maintaining your confidentiality and protecting you from victimization or retaliation for making the report.

4.4. Eligible Recipients at OneFortyOne, are expected to understand their role and duties with respect to whistleblower reports under this Policy and under the relevant laws, whether made via OneFortyOne STOPLine or otherwise. In particular, they are required to understand their duty to maintain confidentiality and protect the reporter from victimization or retaliation.

4.5. You will be informed if you are a OneFortyOne Eligible Recipient and you will receive specific Eligible Recipient training. Eligible Recipients must seek legal advice from the General Counsel or an independent external lawyer if they have any queries in relation to their duties under this Policy and/or the relevant laws.

4.6. Eligible Recipients should refer to the Eligible Recipient Guide for guidance on how they should handle any eligible report or protected disclosure made to them, to ensure that they properly discharge their responsibilities.

5. When to use OneFortyOne STOPLine

What you can use OneFortyOne STOPLine for:

5.1. OneFortyOne STOPLine is an independent channel through which eligible reporters can raise concerns about Improper Conduct. Some examples of such conduct include:

- breaches of the law, including employment, workplace, discrimination, or health and safety laws;
- bullying and harassment (including sexual harassment);
- human rights and modern slavery issues;
- the improper use or disclosure of OneFortyOne's confidential information or intellectual property;
- dishonest or unethical behaviour, including any conflict of interest or other misconduct;
- a breach of OneFortyOne's Policies, including the Code of Conduct;
- fraud, theft, bribery, 'kickbacks', money laundering, misappropriation of funds, corruption, secret commissions and improper use of public funds, or other circumstances which give rise to an improper state of affairs at OneFortyOne;
- conduct that may cause harm to the public, the financial system or the environment (even if it does not involve a breach of particular law);
- Detrimental Conduct (see further below); or
- any deliberate concealment relating to any of the above.

To enable us to investigate reports in a fair and comprehensive manner, it is important that you have reasonable grounds for your concern. Knowingly making false reports may lead to disciplinary action and such reports will not be protected under this Policy.

What you should **NOT** use OneFortyOne STOPLine for:

5.2. Reports that relate solely to personal, work-related grievances (and do not otherwise involve the sorts of conduct listed at 5.1 above) are not protected under this Policy. Examples of personal, work-related grievances include:

- interpersonal conflicts with another employee; and
- challenges to decisions around the terms of your employment, performance evaluations, promotions, suspension, termination or disciplinary action.

5.3. Typically, personal work-related conflicts or grievances should be raised:

- if you feel comfortable doing so, with the person you feel is behaving inappropriately; or
- otherwise with your line manager, team leader or a member of OneFortyOne's People Team.

5.4. However, if you have concerns raising a complaint through these channels, have raised a concern through these channels and feel that it has been ignored or are unsure whether it is a personal work-related grievance or a whistleblowing matter, you can raise it via OneFortyOne STOPLine. For example, you might report a personal workplace grievance via OneFortyOne STOPLine where:

- your concerns involve systemic issues or an improper state of affairs at OneFortyOne; or
- you have concerns about victimization or retaliation, a recipient's conflict of interest, or wish to remain anonymous,

and reporting in accordance with 5.3 above will not address those concerns.

5.5. OneFortyOne STOPLine should never be used in emergency situations. If you or someone you know requires emergency assistance, immediately contact your local emergency authorities, including police and ambulance services.

What is a protected disclosure?

5.6. Reports to OneFortyOne STOPLine on serious matters involving a breach of some laws, misconduct or an improper state of affairs may be a 'protected disclosure' and receive 'whistleblower' protections under the laws, including a statutory right to anonymity and protection from victimisation.

5.7. To qualify for whistleblower protections under law, you must report to an "Eligible Recipient". See Annexure A (for Australia) and Annexure B (for New Zealand) for further information.

5.8. OneFortyOne STOPLine is an Eligible Recipient for receiving protected disclosures, as well as all other OneFortyOne STOPLine reports. Matters reported to OneFortyOne STOPLine will be referred to an appropriate person (who is also an Eligible Recipient) in accordance with the table set out in Annexure C for management, in accordance with this Policy and applicable whistleblower legislation.

5.9. There are channels other than OneFortyOne STOPLine, through which you can make a report to other Eligible Recipients which may qualify as a 'protected disclosure'. See Annexure A (for Australia) and Annexure B (for New Zealand) for further information.

6. How to make a Report

6.1. Making a report through OneFortyOne STOPLine helps us to ensure that your matter is addressed promptly, by the right person and that your rights under the law and this Policy are protected. You can make a report to OneFortyOne STOPLine via any of the following means.

	Australia - 1300304550	**New Zealand - 0800 424508**	
	NRS - Those with hearing or speech difficulties can contact OneFortyOne STOPLine through the Australian National Relay Service (NRS) or New Zealand Relay		
	makeareport@stopline.com.au		**onefortyone.stoplinereport.com**
			OneFortyOne **C/o – Stopline** **P.O. Box 403** **Diamond Creek, VIC 3089**

6.2. Reports may also be made in person to the Chief People Officer, the General Counsel & Company Secretary or the Chief Financial officer (each of whom are Whistleblower Protection Officers (**WPO**) at OneFortyOne), or to any other person listed as an "Eligible Recipient" in Annexure A (for Australia) or Annexure B (for New Zealand). A report made to any of these people will be protected under this Policy and, where the other relevant criteria are met, also qualify for the protections offered under law.

See Annexure A (for Australia) and Annexure B (for New Zealand) for further information.

6.3. Reports can also be made under this Policy to your line manager, any member of the People team or any member of your business' Lead Team. However, making a report to these people may mean that it doesn't qualify for the whistleblower protections available under the law. Only reports made to Eligible Recipients qualify for protection under the relevant laws.

Report Content

6.4. When making a report, it is important that you give us all of the information that you have that is relevant to your report, including any evidence (e.g. screenshots, emails, documents, photographs etc.). This will assist us in assessing your report, determining whether an investigation is required and completing that investigation. Always indicate where information you are giving is an opinion or suspicion, rather than a fact.

Available Support – Employee Assistance Program (EAP)

6.5. OneFortyOne's Employee Assistance Program, by Assure Programs, provides access to free, confidential counselling and support to improve your mental health and wellbeing. Through this program you have 24/7 access to:

- short-term solution focused coaching and support to improve relationships, mental health, work-life balance and more;
- counselling and mental health coaching for family members needing support across personal and/or lifestyle concerns; and
- strategies, tools and coaching to deal with difficult workplace and personal situations.

Contact details and further information in relation to OneFortyOne's EAP can be found on the intranet. Otherwise, contact a OneFortyOne WPO or any eligible recipient for details of other support available to you.

7. How we manage Reports

Protections: Confidentiality and Anonymity

7.1. You have the option to remain anonymous when making a report. If you disclose your identity, you can also ask that your identity be kept confidential or disclosed only to a limited group of people.

7.2. If you choose to identify yourself, we are committed to protecting your identity and maintaining your confidentiality in line with this Policy and applicable legislation. Your identity will not be disclosed without your consent, unless we are required to do so by law, or need to do so to seek confidential legal advice in relation to your report. We may disclose information about your report (but not your identity) if it is reasonably necessary to investigate a matter raised in your report or (in some circumstances) under applicable legislation.

7.3. Choosing to remain anonymous or to have your identity kept confidential, may limit our ability to assess, investigate and deal with the matter that you have raised. Where you have chosen to remain anonymous, you may also choose to change your mind about that confidentiality at any time, to assist us in responding to and investigating the issues that you have raised. We ask that if you do choose to remain anonymous, that you make your report in a way that allows us to remain in contact with you, so that we can request any further information that we may require, keep you informed of our progress and, where appropriate the outcomes of any investigation.

7.4. OneFortyOne STOPLine allows us to maintain two-way, anonymous communication with you. Note that where we ask follow-up questions, you can choose not to answer, including if doing so could reveal your identity.

Protections: Detrimental Conduct

7.5. Detrimental Conduct occurs when a person causes or threatens to cause detriment to you or someone else, because the person believes or suspects that you (or someone else) made, may have made, proposes to make, or could make a report under this Policy, and that belief or suspicion is the reason, or part of the reason, for the detriment.

7.6. OneFortyOne will not tolerate Detrimental Conduct. Any person who takes or threatens to take retaliatory action, which results in your victimisation or has adverse impacts on you, as a result of you making a report under this Policy, may face disciplinary action, up to and including termination.

7.7. If you feel that you have, will or may suffer Detrimental Conduct, you should report this via OneFortyOne STOPLine or contact a OneFortyOne WPO. The WPOs are equipped to review and/or to escalate your concern.

7.8. Be aware that the protections offered under this Policy and under the law do not protect you from any disciplinary action (up to and including termination), that may arise out of your involvement in the matter the subject of your report.

Report handling, assessment and investigation

7.9. We will handle all reports made to us under this Policy promptly, impartially, fairly and in accordance with our legal obligations. When you have made a report, you can expect:

- **Prompt Acknowledgement:** Upon our receipt of a OneFortyOne STOPLine report you will receive acknowledgement. You will be able to set a password, so that you can log into a confidential portal to communicate with us anonymously if you would prefer and will also be able to elect to receive email notifications.
  Where you make a report to an Eligible Recipient other than OneFortyOne STOPLine, they will seek your consent to share your identity and the details of your report with a OneFortyOne WPO, independent investigator, or another Eligible Recipient as set out in Annexure C. They will then enter the details of your report into OneFortyOne STOPLine, to allow us to keep track of all reports received and to ensure that they are dealt with in a manner that is consistent with this Policy.

- **Evaluation:** Reports will be assessed by a OneFortyOne WPO or otherwise in accordance with Annexure C, to determine whether the report is a protected disclosure and then to review and decide how the report is most appropriately addressed. We may contact you via OneFortyOne STOPLine or use any other contact details you have given to us for these purposes, to request further information so that we can determine whether an investigation is warranted. No one who is the subject matter of a report will be involved in its assessment or any investigation (save as a witness or to respond to allegations against them).

- **Investigations**: Where we determine that an investigation is warranted, if you have given us a means by which to communicate with you, we will advise you as to an estimated timeline for the investigation and any update, should this change. The purpose of an investigation is to determine what has happened and the context in which it occurred, including whether an alleged incident has or has not occurred and who was involved.

We will seek to obtain information in relation to the investigation from OneFortyOne's records, including its information technology systems. However, we may correspond with you if we have not received and/or cannot find enough information to properly investigate your report. Our ability to investigate and take any further steps may be limited if you do not provide this information.

Investigations will follow fair and due process, without bias. Our investigations will be conducted by a person who does not have an actual or perceived conflict of interest in relation to the report. In the ordinary course, this will be a WPO, however where circumstances warrant, it may be another senior executive or officer of OneFortyOne, or an external investigator. Key steps in the investigation process may include an initial interview with you (if you are contactable); the collection of relevant documents and information and, if required, interviews with people named in or relevant to the matters reported. We will generally allow any person/s against whom allegations are made an opportunity to respond to the allegations put against them. The duration of the investigation will depend on the circumstances, including the number of allegations and witnesses, amongst other factors.

- **Storing your information:** The information you provide (including your identity) will be stored confidentially and securely in access-controlled systems.
- **Communication with you:** Periodic progress updates will be provided to you, as appropriate. The nature and extent of these updates will depend on the circumstances and information will not be provided that may compromise the investigation or disclose confidential information.
- **Outcome:** You will be informed when the action taken to address your report has been completed. You will receive information regarding the outcome as appropriate in the circumstances.

7.10. Depending on the nature of the concern and who it involves, the matter may be reported to the CEO, the CPO; and to the General Counsel (subject to any of them being in a position of conflict in relation to the report). The findings of the investigation may also be reported to the OneFortyOne Audit and Risk Committee, People Committee or Board, depending on the nature of the disclosure.

7.11. Where the report concerns criminal, quasi-criminal or otherwise illegal behaviour, OneFortyOne may involve the police or a relevant regulator in investigating and resolving the matter. Where the report concerns any matter in respect of which OneFortyOne has a positive duty to report to a regulator or other authority, it will do so.

Definitions

Detrimental Conduct has the meaning given to that term in section 7.5

Eligible Whistleblower is a person who falls into one of the categories set out in section 2.1.

Improper Conduct is any behaviour, activity or circumstance at OneFortyOne that you believe or suspect is inconsistent with OneFortyOne's Policies, is illegal or unethical, or which otherwise gives rise to an improper state of affairs.

Document Administration

Document Title	Whistleblower Policy	
Version number:	1.0	
Description:	This Policy sets out how to report concerns about wrongdoing or misconduct at OneFortyOne, including through OneFortyOne STOPLine. It also explains the protections, confidentiality arrangements and support available when a report is made.	
Author:	Amber Beattie, General Counsel	
Owner:	General Counsel	
Department	Legal	
Review period (years)	3 years	
Approval	**Approver**	**Approval Date**
	Board of Directors	11 June 2026

Related Documents

- Code of Conduct
- Anti-Bribery Policy
- Conflict of Interest Policy
- Competition law protocols
- Procurement Policy
- Gift and Entertainment Policy
- Fraud and Theft Policy.

Revisions History

Review dates:	Last review date:	June 2026	Next review due:	June 2029
Change Summary				
Update includes reference to OneFortyOne STOPLine, simplifies language for better understanding and re-organises order to ensure information is grouped into useful sections.				

Annexure A: Legal protections under the Australian Corporations Act 2001 (Cth) and Tax legislation

1. Introduction

1.1. Your report may by a “protected disclosure” under Australia’s whistleblower laws if:

- you are an "eligible whistleblower";
- you make a disclosure directly to an “Eligible Recipient”; and
- you have reasonable grounds to suspect your disclosure is about a "disclosable matter".

1.2. When you make a "protected disclosure" you will qualify for the relevant legal protections under the Corporations Act 2001 (Cth) or Taxation Administration Act 1953 (Cth) (as applicable) from the time you make the disclosure, in addition to the protections that you will receive under this Policy. The protections apply even if you make your disclosure anonymously and regardless of whether you or the recipient know that the disclosure qualifies for protection. The protections still apply, even if your disclosure turns out to be unsubstantiated, as long as you had reasonable grounds to suspect the subject of the disclosure at the time you made it.

1.3. These protections do not grant immunity from any misconduct you have engaged in that is revealed in your disclosure or subsequently discovered as a result of your report.

2. How to make a protected disclosure

2.1. The requirements for making a protected disclosure under the Corporations Act or Tax Administration Act are set out below.

You must be an "eligible whistleblower"

2.2. An "eligible whistleblower" making a protected disclosure under the Australian whistleblower laws is anyone who is or has been in respect of an Australian OneFortyOne company:

a. an officer;

b. an employee;

c. an individual who supplies goods or services and employees of suppliers (whether paid or unpaid);

d. an individual who is an associate of the company; or

e. either:
   - in relation to the Corporations Act, a spouse or relative, dependent, or dependent of a spouse of any of the above individuals; or
   - in relation to the Taxation Administration Act, a spouse, child, dependent, or spouse of a dependent, of any of the above individuals.

You must make the disclosure to someone authorised to receive a protected disclosure

2.3. Protected Disclosures can be made through OneFortyOne STOPLine or directly to one of the following Whistleblower Protection Officers appointed by OneFortyOne:

Title	Name	Email	Telephone
Chief People Officer	Chris Zyner	chris.zyner@onefortyone.com	+61 429 469 104
General Counsel	Amber Beattie	amber.beattie@onefortyone.com	+61 427 763 131
Chief Financial Officer	Vanessa Evans	vanessa.evans@onefortyone.com	+61 404 342 387

2.4. Additional Eligible Recipients include:

a. an officer or senior manager of an Australian OneFortyOne company;
   Note: 'officers' include a OneFortyOne director or company secretary;
b. A 'senior manager' is a person whose decisions affect at least a substantial part of OneFortyOne, or have the capacity to significantly affect OneFortyOne' financial standing (i.e. any member of the OneFortyOne Lead Team);
c. an auditor, or a member of an audit team conducting an audit, of OneFortyOne; or
d. an actuary of a OneFortyOne company,

and for disclosures under the Taxation Administration Act:

e. any other employee or officer of OneFortyOne who has functions or duties that relate to the tax affairs of a OneFortyOne company; or
f. a registered tax agent or BAS agent who provides tax agent services or BAS services to OneFortyOne.

Reporting outside of OneFortyOne

2.5. OneFortyOne encourages eligible whistleblowers to make disclosures internally. However, an eligible whistleblower may also make a protected disclosure under the Corporations Act to the Australian Securities and Investments Commission (ASIC), the Australian Prudential Regulation Authority (APRA) or a prescribed Commonwealth authority.

2.6. An eligible whistleblower may also make a protected disclosure under the Tax Administration Act to the Commissioner of Taxation.

Disclosures to legal practitioners

2.7. Under the Corporations Act and the Taxation Administration Act, disclosures of information to legal practitioners to obtain legal advice or legal representation in relation to their whistleblower provisions may also be protected disclosures.

Public interest disclosures

2.8. There is an additional category of disclosures called 'public interest disclosures' that qualify for protection under the Corporations Act only. These can be made to journalists and members of Parliament, but only if the eligible whistleblower complies with the following strict requirements:

a. the eligible whistleblower must have first made a qualifying disclosure under the Corporations Act to ASIC, APRA, or a prescribed Commonwealth authority;
b. at least 90 days has passed since the qualifying disclosure was made;
c. the eligible whistleblower does not have reasonable grounds to believe that action is being, or has been, taken to address the matters to which the qualifying disclosure related;
d. the eligible whistleblower has reasonable grounds to believe that making a public interest disclosure would be in the public interest;
e. after 90 days has passed, the eligible whistleblower must give the body to which the qualifying disclosure was originally made, a written notification that:

    i. includes sufficient information to identify the qualifying disclosure; and
    ii. states that the eligible whistleblower intends to make a public interest disclosure; and

f. the extent of the information disclosed in the public interest disclosure is no greater than to inform the journalist or member of Parliament of the misconduct or improper state of affairs or circumstances, or other conduct falling within the scope of the Whistleblower Protection Scheme.

Emergency disclosures

2.9. There is an additional category of disclosures called 'emergency disclosures' that qualify for protection under the Corporations Act only. These can be made to journalists and members of Parliament, but only if the eligible whistleblower complies with the following strict requirements:

a. the eligible whistleblower must have first made a protected disclosure under the Corporations Act to ASIC, APRA or a prescribed Commonwealth authority;
b. the eligible whistleblower has reasonable grounds to believe that information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
c. the eligible whistleblower gave notice to the body to which the qualifying disclosure was made that states:
d. that they intend to make an emergency disclosure;
e. it includes sufficient information to identify the qualifying disclosure; and
f. the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or member of Parliament of the substantial and imminent danger.

2.10. Before making a public interest or emergency disclosure, it is important that an eligible whistleblower understands the criteria for protection under the relevant legislation.

Your disclosure must be about a "disclosable matter"

2.11. Only disclosures of certain types of information will qualify for protection under the Australian whistleblower laws.

2.12. Information is a "disclosable matter" under the Corporations Act if the eligible whistleblower has reasonable grounds to suspect that the information disclosed concerns misconduct or an improper state of affairs or circumstances in relation to OneFortyOne, in circumstances, where "misconduct" may include:

a. illegal conduct by OneFortyOne, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property;
b. fraud, money laundering or misappropriation of funds;
c. offering or accepting a bribe;
d. financial misstatement or irregularities;
e. failure to comply with, or breach of, legal or regulatory requirements;
f. 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 (i.e. Detrimental Conduct);
g. negligence, breach of trust or breach of duty by OneFortyOne (not just the personal conduct of an individual); or
h. behaviour or circumstances that indicate that OneFortyOne or any employee or officer has engaged in conduct that constitutes an offence against, or a contravention of, a provision of any of the following:
    i. the Corporations Act;
    ii. the Australian Securities and Investments Commission Act 2001;
    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; or
    ix. any other law of the Commonwealth that is punishable by at least 12 months' imprisonment;

i. behaviour or circumstances that indicate that OneFortyOne or any employee or officer has engaged in conduct that represents a danger to the public or the financial system; or
j. behaviour or circumstances that indicate that OneFortyOne or any employee or officer has engaged in conduct that is prescribed by any regulations made under the Corporations Act.

2.13. Except in certain circumstances, personal work-related grievances will not be protected under the Corporations Act unless they relate to victimisation (see section 3 of part B below). A disclosure is a 'personal work-related grievance' if:
a. it concerns the whistleblower's employment and has implications for them personally; and
b. the information:
  i. does not have significant implications for an Australian OneFortyOne company, or another regulated entity, that do not relate to the eligible whistleblower; and
  ii. does not concern conduct, or alleged conduct, referred to at 3(b) above of this Annexure.

2.14. Examples of personal work-related grievances that do not qualify for protection may include:
a. the eligible whistleblower having an interpersonal conflict within the workplace;
b. the eligible whistleblower being bullied (in an isolated incident);
c. the eligible whistleblower being inadvertently underpaid once;
d. the eligible whistleblower being subjected to discipline, disagreeing with a performance rating or not receiving a promotion; or
e. any matters that don't have significant implications for OneFortyOne, unless they relate to the eligible whistleblower being victimised for making a previous protected disclosure.

2.15. A personal work-related grievance may still qualify for protection if:
a. it also relates to a disclosable matter (i.e., it is a mixed disclosure); or
b. the eligible whistleblower seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

2.16. OneFortyOne takes personal work-related grievances seriously. However, they should generally be raised with a team member's line manager or a member of the People Team.

2.17. Information is a "disclosable matter" under the Taxation Administration Act if:

a. the eligible whistleblower has reasonable grounds to suspect that the information concerns misconduct or an improper state of affairs or circumstances in relation to tax affairs of a OneFortyOne or an associate of OneFortyOne; or
b. the eligible whistleblower considers that the information may assist the Eligible Recipient to perform functions or duties in relation to the tax affairs of OneFortyOne or an associate of OneFortyOne.

3. What are the legal protections that apply if I make a protected disclosure?

3.1. If you have made a protected disclosure under the Australian whistleblower laws, the protections outlined in this Policy will apply, including the following additional legal protections:

Protection from Legal Action

3.2. Eligible whistleblowers who make a protected disclosure under the Australian whistleblower laws are protected from certain action in relation to having made the disclosure, including:
a. any civil, criminal, and administrative (including disciplinary) action against the whistleblower; and
b. contractual action, including termination of a contract on the basis that making a disclosure is a breach of that contract.

3.3. Any information that is disclosed as part of a protected disclosure to either:
   a. ASIC, APRA or a prescribed Commonwealth authority, under the Corporations Act; or
   b. the Commissioner of Taxation, under the Tax Administration Act,

   will not be admissible in evidence against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, except for proceedings in respect of the falsity of the information.

Protection of your identity

3.4. If you make a protected disclosure and in doing so, reveal your identity (or information by which you may be identified), it is a legal offence for a person to disclose your identity or identifying information without your consent (subject to the exceptions set out below). If an eligible whistleblower makes a protected disclosure, they will be asked to provide consent to the disclosure of their identity, to facilitate any investigation and/or resolution of the matter. If consent is withheld, it may not be possible to adequately investigate and respond (if at all) to the disclosure. If consent is given, the eligible whistleblower's identity will only be shared with those who need to know for the purposes of dealing with the subject matter of the report.

3.5. If an eligible whistleblower does not consent to their identity being disclosed, it will still be lawful to disclose their identity to:
   a. ASIC, APRA, the AFP or the Commissioner of Taxation (in relation to protected disclosures under the Taxation Administration Act);
   b. a legal practitioner to obtain legal advice or representation about the disclosure; or
   c. a body prescribed by the Corporations Regulations.

3.6. It is also lawful to disclose information (other than your identity) that may lead to your identity becoming known, if it is reasonably necessary in order to investigate the issues raised. In such cases, OneFortyOne will take all reasonable steps to protect your identity.

3.7. ASIC, APRA or the AFP can disclose the identity of an eligible whistleblower, or information that is likely to lead to the identification of the eligible whistleblower, to a Commonwealth, State or Territory authority to help the authority in the performance of its functions or duties.

3.8. Disclosures can be made anonymously and may qualify for protection under the Corporations Act and Taxation Administration Act.

3.9. OneFortyOne will seek to protect the confidentiality of an eligible whistleblower's identity, including by:
   a. storing information about a disclosure securely;
   b. redacting the whistleblower's identity from relevant documents; and
   c. only sharing the whistleblower's identity with those who have a legitimate need to know, subject to the consent provided by the whistleblower.

Prohibition against detriment

3.10. It is a legal offence for a person or a company to:
   a. engage in any conduct that causes, or will cause, any detriment; or
   b. make a threat to cause any detriment (whether express, implied, conditional or unconditional),

   to an eligible whistleblower or another person because the person engaging in the conduct believes or suspects that the other person or a third person has or may have made, or will or could make, a protected disclosure (i.e. Detrimental Conduct). This includes where such belief/suspicion was only part of the reason why the action is taken.

3.11. “Detriment" includes dismissal, disciplinary action, harassment, discrimination, property damage, reputational damage and other types of damage to a person. “Detriment” does not include administrative action that is reasonable to protect you from detriment. For example, OneFortyOne may, on a case-by-case basis, allow you to perform your duties from another location or in another role at the same level, or make other modifications to your workplace or the way you perform your work duties, or reassign or relocate other staff involved in the matter. Protecting you from detriment also does not prevent OneFortyOne from managing unsatisfactory work performance.

3.12. Each protected disclosure is assessed to determine the risk of detriment against you and others mentioned in the report. Appropriate actions are taken to reduce this risk and to support fair treatment of those mentioned in the disclosure, including respondents. Eligible recipients are trained to be aware of their responsibilities to seek to protect your confidentiality and to prevent detriment to you for making the disclosure.

3.13. OneFortyOne will investigate allegations of such behaviour and penalties and/or disciplinary action may apply for engaging in Detrimental Conduct. If detriment is found to have occurred, OneFortyOne will work with you to remedy that detriment, which may include (for example) allowing you to take leave, developing an alternative career development plan, compensation or other remedies.

3.14. If you believe you have suffered, or are threatened with, detriment in contravention of the Australian whistleblower laws, you may:

a. raise a further report by following the steps set out above; and/or

b. contact a OneFortyOne’ Whistleblower Protection Officer (**WPO**) who is independent of the investigation process.

The WPO is equipped to review or escalate your concern.

Court Orders

3.15. Courts are given broad scope to make orders remedying a detriment or threatened detriment. These include injunctions, compensation orders (including against individual employees and their employer), reinstatement, exemplary damages and the making of apologies. Civil and criminal sanctions also apply to breaches of the Corporations Act and Taxation Administration Act.

4. Handling and investigating a report concerning a disclosable matter

4.1. Subject to the requirements of the Corporations Act and the Taxation Administration Act, protected disclosures will be investigated in the same way as other reports made under this Policy. The timeframe for investigations of protected disclosures will be different depending on the nature and scope of the investigation required. OneFortyOne’s intent is to complete investigations as soon as practicable after receiving a report.

4.2. Where appropriate, OneFortyOne will report findings of an investigation to the General Counsel, the Audit and Risk Committee and the Board. The method for documenting and reporting the findings of an investigation will depend on the nature of the disclosure and the circumstances. Reporting of findings will have regard to applicable confidentiality requirements.

Annexure B – Legal Protections in New Zealand

1. Introduction

1.1. New Zealand's whistleblower legislation is the Protected Disclosures (Protection of Whistleblowers) Act 2022 (PDA). The PDA provides how your disclosure of information may qualify as a 'protected disclosure' and the legislative protections you will receive if you make a protected disclosure in New Zealand.

1.2. You can make a protected disclosure about OneFortyOne under the PDA if you are (or were formerly):

- an employee of OneFortyOne;
- a person seconded to OneFortyOne;
- an individual engaged by or contracted under a contract for services to do work for OneFortyOne;
- an individual who is concerned in the management of OneFortyOne; or
- a volunteer working for OneFortyOne;

each being a "Discloser".

2. Will my disclosure be protected under the NZ Legislation?

2.1. A report is a "protected disclosure" under the PDA if the Discloser:

- believes on reasonable grounds that there is, or has been, Serious Wrongdoing in or by OneFortyOne; and
- discloses information about that in accordance with the PDA; and
- does not disclose it in bad faith.

2.2. "Serious Wrongdoing" includes any act, omission or course of conduct in or by OneFortyOne that is one or more of the following:

- an offence;
- a serious risk to public health, public safety, the health or safety of any individual or the environment;
- a serious risk to the maintenance of law, including the prevention, investigation and detection of offences and the right to a fair trial; and/or
- an unlawful, corrupt, or an irregular use of public funds or public resources.

3. How can I make a protected disclosure?

3.1. To make a protected disclosure at OneFortyOne, you must report information in the manner outlined in this Policy. Protected Disclosures can be made through OneFortyOne STOPLine. Alternatively, you may make a protected disclosure to any member of the OneFortyOne Lead Team, or the following individuals, who have been appointed as protected disclosure recipients for OneFortyOne New Zealand for the purposes of the PDA:

Title	Name	Email	Telephone
Head of Legal & Compliance OneFortyOne New Zealand	Antoinette Besier	antoinette.besier@onefortyone.co.nz	+64 274553319

HR Manager OneFortyOne New Zealand	Jenny Van Workum	jenny.vanworkum@onefortyone.co.nz	+64 212076969

3.2. A Discloser can also make a protected disclosure to an appropriate authority at any time, including in circumstances where the Discloser has also made a protected disclosure to OneFortyOne or another appropriate authority.

4. Protections

General protections

4.1. If you have made a protected disclosure in New Zealand, you will have the protections set out in this Policy and in the PDA. A discloser is entitled to protection under the PDA for a protected disclosure made to their organisation or to an appropriate authority even if:

- they are mistaken and there is no Serious Wrongdoing; or
- they do not indicate that the disclosure is being made under the PDA;
- they technically fail to comply with sections 11 or 14 of the PDA (as long as they have substantially complied); or
- they also make the disclosure to another person, so long as they do so on a confidential basis and for the purposes of seeking advice about whether or how to make a protected disclosure in accordance with the PDA.

4.2. Protected disclosures must not contain information that is known to be untrue. Deliberately false reports will not qualify for protections under this Policy or the PDA.

Protection against retaliation, less favourable treatment and victimisation

4.3. Disclosers must not be subject to retaliation, less favourable treatment or victimization, because the Discloser intends to make or has made a protected disclosure under the PDA. Where a Discloser experiences retaliation or victimisation, they may have grounds to raise a personal grievance under the Employment Relations Act 2000 or to bring an action under the Human Rights Act 1993 (as applicable). In addition, a Discloser may seek recourse under privacy laws, depending on the circumstances.

4.4. Retaliation includes (in relation to an employee) dismissal, refusing or omitting to offer or afford the employee the same terms of employment, conditions of work, fringe benefits, or opportunities for training, promotion and transfer as are available to other employees of the same or substantially similar qualifications, experience, or skills employed in the same or substantially similar circumstances, being subject to detriment or disadvantage in circumstances which other employees employed in work of that description are not or would not be subjected to detriment or disadvantage, or retiring an employee (including requiring or causing the employee to retire or resign), or organising to do any of these things.

4.5. Victimisation is where a person (or a relative or associate of that person) receives actual or threatened unfavourable treatment (compared to other persons in the same or substantially similar circumstances) connected with making, intending to make, encouraging, giving information in support of, declining to do an act that would contravene the PSA or otherwise doing anything under or by reference to the PDA a protected disclosure (provided that disclosure is not a knowingly false allegation or otherwise made in bad faith).

Immunity from civil, criminal and disciplinary proceedings

4.6. Where you have made or referred a protected disclosure, the PDA prevents civil, criminal or disciplinary proceedings being taken against you for the reason that you made or referred a Protected Disclosure.

5. Confidentiality

5.1. The PDA requires protected disclosures to be kept confidential. Every receiver of a protected disclosure must use their best endeavours to keep confidential information that might identify the Discloser, unless:

- the Discloser consents to the disclosure of the identifying information; or
- there are reasonable grounds to believe that disclosure of that identifying information is essential:
- for the effective investigation of the Protected Disclosure;
- to prevent a serious risk to public health, public safety, the health or safety of any individual or the environment;
- to comply with the principles of natural justice; or
- for an investigation by a law enforcement or regulatory agency for the purpose of law enforcement.

5.2. Subject to the requirements of the PDA and the Privacy Act 2020, protected disclosures will be investigated in the same way as other reports made under this Policy. The timeframe for investigations of protected disclosures will be different depending on the nature and scope of the investigation required. OneFortyOne's intent is to complete investigations as soon as practicable after receiving a report.

5.3. Where appropriate, OneFortyOne will report findings of an investigation to the General Counsel, the Audit and Risk Committee and the Board. The method for documenting and reporting the findings of an investigation will depend on the nature of the disclosure and the circumstances. Reporting of findings will have regard to applicable confidentiality requirements.

Annexure C – OneFortyOne Whistleblowing Report Escalation

1.1. When you make a report through OneFortyOne STOPLine, your report will be handled in accordance with the procedure described above.

1.2. To ensure that your report is directed to the most appropriate eligible recipient and to avoid circumstances in which an actual or perceived conflict of interest in handling your report may arise, the following escalation process will apply:

Report Involves:	Report – Lead Eligible Recipient
Chair of the Board of Directors	Head of Audit & Risk Committee
Board of Directors – others	Chair of the Board of Directors
Chief Executive Officer	Chair of the Board of Directors
Chief People Officer	General Counsel & Co. Sec.
General Counsel & Co. Sec.	Chief People Officer
Other Executive Lead Team members	Chief People Officer and/or General Counsel & Co. Sec.

1.3. All other reports will be directed to the Chief People Officer and/or the General Counsel, depending on the subject matter of the report. They will decide which of them leads OneFortyOne's response. We will ensure that no actual or perceived conflict of interest arises, by doing our best to ensure that no person who is implicated in the subject matter of your report is involved in handling our response to it. If you consider that a particular person listed above has or is likely to have a conflict of interest in handling your report, this should be highlighted in your report.

1.4. OneFortyOne may appoint external consultants, including lawyers, forensic accountants, forensic information services professionals, private investigators and others (as appropriate) to support the investigation and resolution of a report. Matters and/or information gathered in any investigation may also be referred to an appropriate authority for further investigation or action (including the state or federal police or any regulatory authority.)