



Whistleblower Policy

Version 4.2

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1. Policy Overview

1.1. Policy statement

Sympli is committed to conducting business in an open and accountable way with the highest standards of conduct and ethical behaviour in its business dealings and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance.

Sympli encourages the reporting of any instances of suspected unethical, illegal, fraudulent or undesirable conduct involving Sympli's business and will ensure that those persons who make a report may do so without fear of intimidation, disadvantage or reprisal.

1.2. Purpose

The purpose of this Policy is to outline what types of conduct should be reported, the process for making a report and subsequent action required and the protection provided to whistleblowers.

1.3. Scope

This Policy applies to all Sympli personnel including anyone who is employed by, or who works at, Sympli including employees, contractors, consultants, secondees and directors.

2. Whistleblower Reports

2.1. Overview

All Sympli personnel have a responsibility to help detect, prevent and report instances of suspicious activity or wrongdoing, referred to as Disclosable Matter and described in Section 2.3 below. Individuals are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage with an eligible recipient of a Disclosable Matter, and serious matters will be dealt with in accordance with this Policy.

Sympli is committed to ensuring that all Sympli personnel have a safe, reliable and confidential way of reporting any Disclosable Matter. An individual should report a Disclosable Matter under this Policy if:

- (a) they have previously reported a Disclosable Matter and are not satisfied with the response to the report; or
- (b) they feel unable to raise the Disclosable Matter with their immediate Manager, whether because the Manager is the subject of the report or because they have another reason to believe that the Manager is not likely to deal with the report properly.

2.2. Reports under this Policy

Any individual discloser will only qualify for protection as a whistleblower under the Corporations Act if they are an Eligible Whistleblower (see 2.2.1 below) in relation to Sympli and:

- they have made a disclosure of information relating to a Disclosable Matter (see 2.3 below) directly to an Eligible Recipient (see 2.2.2 below) or to ASIC, APRA or another Commonwealth body prescribed by regulation (such as the ATO);
- they have made a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Corporations Act; or
- they have made an 'emergency disclosure' or 'public interest disclosure' (see **Appendix A**).

2.2.1 Eligible Whistleblowers

An Eligible Whistleblower is an individual who is, or has been, any of the following in relation to Sympli:

- an officer or employee (e.g. current and former employees who are permanent, part-time, fixed-term or temporary, interns, secondees, managers, and directors);
- a supplier of services or goods to Sympli (whether paid or unpaid), including their employees (e.g. current and former contractors, consultants, service providers and business partners);
- an associate of Sympli; and
- a relative, dependant or spouse of an employee, officer, supplier or associate of Sympli (e.g. relatives, dependants or spouse of current and former employees, contractors, consultants, service providers, suppliers and business partners).

2.2.2 Eligible Recipients

An Eligible Whistleblower must report a Disclosable Matter directly to an Eligible Recipient in order to qualify for protection as a whistleblower under the Corporations Act (or the Taxation Administration Act, where relevant).

The Eligible Recipients at Symplici are:

- Any member of the Executive Management Team;
- The external auditor (including a member of the external audit team conducting an audit);
- The Chair of the Board.

2.2.3 Anonymous disclosures

Disclosures may be made anonymously if preferred. However, this may affect the ability to investigate the matter properly and to communicate with the whistleblower about the report.

Nothing in this Policy should be taken as restricting a whistleblower from disclosing any matter or providing any information to an Eligible Recipient.

2.3. What is a Disclosable Matter?

Disclosable Matters involve information that the whistleblower has reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances, in relation to Symplici, including:

- (a) financial irregularity (including fraud against Symplici or a client or supplier);
- (b) corrupt conduct, such as offering or accepting a bribe;
- (c) criminal conduct;
- (d) failure to comply with any legal or regulatory obligation;
- (e) unfair or unethical dealing with a client; and
- (f) unethical or other serious improper conduct including breaches of Symplici's internal policies.

2.4. Action required when a report is made

The recipient to whom a report is made under this Policy must do the following:

- (a) ensure that the matter is properly investigated by the person nominated for the purposes of this Policy as the Whistleblower Investigations Officer (who is the Chief Legal and Governance Officer); and
- (b) give the Chief Executive Officer particulars of the report that has been made.

If the person to whom a report is made under this Policy is not an Eligible Recipient, they must advise their relevant Executive Management Team member who is then responsible for ensuring that the matter is properly reported to the Whistleblower Investigations Officer as described above.

2.5. Investigation process

Investigation processes will vary depending on the precise nature of the conduct being investigated. Each disclosure will be assessed to determine if it qualifies for protection and whether a formal, in-depth investigation is required. The purpose of the investigation is to determine whether or not the whistleblower's concerns are substantiated, with a view to Sympli then rectifying any wrongdoing uncovered to the extent that it is practicable in the circumstances.

The investigation will be thorough, objective, fair and independent of the whistleblower, anyone who is the subject of the Disclosable Matter, and any relevant department concerned.

2.6. Communicating about a report

The Whistleblower Investigations Officer will keep the whistleblower informed of the outcome of the investigation arising from the report, subject to considerations of the privacy of anyone who is the subject of the Disclosable Matter and normal confidentiality requirements.

Where practicable, the whistleblower will be provided with initial feedback within a week of making a report and with any further feedback on a fortnightly basis as the matter progresses.

2.7. Protection of whistleblowers

A disclosure made within the scope of this Policy (i.e. conduct disclosed by an eligible whistleblower to an Eligible Recipient) qualifies the whistleblower for protection of their identity, protection from detrimental conduct immunity from civil, criminal and administrative liability and potentially also for compensation or other remedies.

Sympli encourages whistleblowers to seek independent legal advice regarding the protections available to them.

2.7.1 Protection of identity (confidentiality)

The person to whom a report is made under this Policy may disclose the whistleblower's identity to the Whistleblower Protection Officer but will otherwise keep the whistleblower's identity confidential. They will ensure that all files relating to the report are kept secure and that information received from the whistleblower is held in confidence and is only disclosed to a person not connected with the investigation if:

- (a) the whistleblower has been consulted and has consented to the disclosure; or
- (b) it is required or permissible by law.

It is possible that someone might deduce a whistleblower's identity without there having been a breach of confidentiality, if the nature of the report points to one particular individual having made it, or otherwise as a consequence of the nature of the investigatory process.

2.7.2 Protection from detrimental conduct

The Whistleblower Protection Officer will safeguard the whistleblower's interests having regard to this Policy and any other applicable policies and laws. The Whistleblower Protection Officer will take whatever action is possible consistent with this Policy to make sure that a whistleblower is not personally disadvantaged for making a report, whether by dismissal, demotion, any form of harassment, discrimination or any form of current or future bias.

If a whistleblower claims to have been the subject of any such action as a consequence of making a report, and the matter cannot be resolved with the whistleblower by the Executive Management Team, the matter will be referred to the Chair of the Board.

A whistleblower may seek independent legal advice or contact regulatory bodies such as ASIC, APRA or the ATO, if they believe they have suffered detriment.

Any person found in breach of the provisions of this Policy will be subject to disciplinary procedures, up to and including dismissal.

2.7.3 Compensation and other remedies

Under Section 1317AD and 1317AE of the Corporations Act, an eligible person (or any other employee or person) may seek compensation and other remedies through the courts where:

- they suffer loss, damage or injury because of a disclosure and
- Sympli fails to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

2.7.4 Protection from civil, criminal and administrative liability

A whistleblower will be protected from civil, criminal and administrative liability in relation to their disclosure. This protection does not extend to immunity for any misconduct a whistleblower has engaged in that is revealed in their disclosure.

Sympli recognises that whistleblowing can be a very stressful and difficult thing to do due to potential repercussions. Provided that the whistleblower is acting in good faith, made an eligible disclosure that qualifies for protection under the Corporations Act and has not engaged in serious misconduct or illegal conduct, to the maximum extent possible the whistleblower will not be subject to disciplinary sanctions by Sympli in relation to any matters that the whistleblower reports.

2.8. False reporting

A false report of a Disclosable Matter could have significant effects on Sympli's reputation and the reputation of other Sympli personnel and could cause considerable waste of time and effort. Any deliberate false reporting of a Disclosable Matter, whether under this Policy or otherwise, will be treated as a serious disciplinary matter.

2.8.1 Personal work-related grievances

Disclosures that relate solely to personal work-related grievances, and that do not relate to detriment or threat of detriment to the discloser, do not qualify for protection under the Corporations Act.

Examples of personal work-related grievances, include but are not limited to:

- an interpersonal conflict between the discloser and another employee;
- a decision about the engagement, transfer or promotion of the discloser;
- a decision to manage the ongoing poor performance of the discloser.

A personal work-related grievance may still qualify for protection if it includes information about misconduct; Sympli has breached employment or other laws punishable by imprisonment for a period of 12 months; the discloser suffers from or is threatened with detriment for making a disclosure; or the discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

2.9. Whistleblower Protection Officer

Sympli has appointed the following Whistleblower Protection Officer where any questions about whistleblower protection issues can be directed:

Rosey Perez

rosey.perez@symplici.com.au

3. Appendix A

Sympli recommends that any individual discloser consults an independent legal adviser before making a public interest disclosure or an emergency disclosure.

3.1. Public Interest Disclosures

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

- at least 90 days have passed since the discloser made the disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation;
- the discloser does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure;
- the discloser has reasonable grounds to believe that making a further disclosure of the information is in the public interest; and
- before making the public interest disclosure, the discloser has given written notice to the body to which the previous disclosure was made that:
 - i. includes sufficient information to identify the previous disclosure; and
 - ii. states that the discloser intends to make a public interest disclosure

3.2. Emergency Disclosures

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

- the discloser has previously made a disclosure of the information to ASIC, APRA or another Commonwealth body prescribed by regulation;
- the discloser has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
- before making the emergency disclosure, the discloser has given written notice to the body to which the previous disclosure was made that:
 - i. includes sufficient information to identify the previous disclosure; and
 - ii. states that the discloser intends to make an emergency disclosure; and
- the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.