

Whistleblower Policy

1. Purpose

1.1 Infinity Constructions Group and Infinity Constructions Group Melbourne (collectively known as ICG) recognises the value in developing and fostering a culture of corporate compliance, ethical decision-making and protecting eligible whistleblowers who make protected disclosures from suffering detriment.

1.2 The purpose of this policy is to:

- a) Prevent and detect disclosable matters
- b) Outline the process by which a protected disclosure may occur, including how and to whom a protected disclosure should be made;
- c) Outline the process by which ICG will investigate protected disclosures;
- d) Inform eligible whistleblower's who make protected disclosures about the protections from detriment; and
- e) Outline the process for fair treatment of persons to whom a protected disclosure relates or mentions.

2. Scope

2.1 This policy applies to all employees and officers of ICG.

2.2 This policy will be made available to all employees and officers of ICG and ICG's website and via the ICG intranet.

3. Definitions

3.1 Definitions within this policy are:

a) Detriment Includes (but is not limited to):

- i. Dismissal of an employee;
- ii. Injury of an employee in their employment;
- iii. Alteration of an employee's position or duties to their disadvantage;
- iv. Discrimination between an employee and other employees;
- v. Harassment or intimidation of a person;
- vi. Harm or injury to a person, including psychological harm;
- vii. Damage to a person's property;
- viii. Damage to a person's reputation;
- ix. Damage to a person's business or financial position; and
- x. Any other damage to a person.

b) Disclosable Matter

- i. A disclosure of information by an eligible whistleblower where the eligible whistleblower has reasonable grounds to suspect that:
 - The information concerns misconduct or an improper state of affairs or circumstances (including but not limited to dishonest conduct, unlawful conduct, corruption or fraud) in relation to ICG or a related body corporate of ICG; information indicates that ICG, a related body corporate of ICG, or an officer or employee of ICG or a related body corporate of ICG, has engaged in conduct that:
 - I. Contravenes any provisions of the Corporations Act 2001, ASCI 2001, Banking Act 1959, Financial Sector (Collection of Data) Act 2001, Insurance Act 1973, Life Insurance Act 1995, National Consumer Credit Protections Act 2009, Superannuation Industry (Supervision) Act 1993 or an instrument or regulation made under any of those Acts; or
 - II. Contravenes any other law of the Commonwealth that is punishable by imprisonment for 12 months or more; or
 - III. Represents a danger to the public or financial system.
 - Contravenes any provisions of the Corporations Act 2001, ASIC Act 2001, Banking Act 1959, Financial Sector (Collection of Data) Act 2001, Insurance Act 1973, Life Insurance Act 1995, National Consumer Credit Protection Act 2009, Superannuation Industry (Supervision) Act 1993 or an instrument or regulation made under any of those Acts; or
 - Contravenes any other law of the Commonwealth that is punishable by imprisonment for 12 months or more; or
 - Represents a danger to the public or the financial system.
- ii. A disclosure of information by an eligible whistleblower in relation to tax affairs made to an eligible recipient referred to in clause 3(d)(i), 3(d)(ii), 3(d)(iii), 3(d)(iv) or 3(d)(ix), where the eligible whistleblower has reasonable grounds to suspect that:
 - The information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of ICG or an associate; and
 - Considers that the information may assist the eligible recipient to perform functions or duties in relation to the tax affairs of ICG or an associate; or
- iii. A disclosure of information in relation to tax affairs made to the Commissioner of Taxation, where the eligible whistleblower considers that the information may assist the Commissioner of Taxation to perform their functions or duties in relation to the tax affairs of ICG or an associate.

c) Eligible Whistleblower

- i. An individual who is a current or former:
 - Officer of ICG;
 - Employee of ICG;
 - Individual (paid or unpaid) who supplies services or goods to ICG;
 - An individual who is an associate of ICG (within the meaning of the Corporations Act 2001 (Cth)); or
- ii. A relative, dependent or spouse of an individual referred to in clause 3.

d) Eligible Recipient

- i. A senior manager or an officer of ICG or of a related body corporate of ICG which, for the avoidance of doubt, includes ICG's Group General Manager, Human Resources Manager, and Financial Director. Up to date contact details for those individuals listed on ICG's Employee Portal and the ICG website.
- ii. A person authorised by ICG to receive protected disclosures, which includes ICG's Human Resources Manager;
- iii. An auditor, or a member of an audit team conducting an audit, of ICG or a related body corporate of ICG;
- iv. An actuary of ICG or of a related body corporate of ICG;
- v. ASIC;
- vi. APRA
- vii. A Commonwealth authority;
- viii. Where the eligible whistleblower is disclosing for the purpose of obtaining legal advice or legal representation in relation to the operation of relevant whistleblower legislation – a legal practitioner;
- ix. Where the disclosure is in relation to tax affairs –
 - An employee or officer of ICG who has functions or duties that relate to the tax affairs of ICG;
 - A registered tax agent or BAS agent who provides tax agent or BAS services to ICG; or
 - Where the eligible whistleblower considers that the information may assist the Commissioner of Taxation to perform their functions or duties in relation to ICG's tax affairs – the Commissioner of Taxation.

e) Emergency Disclosure: a disclosure of a disclosable matter by an eligible whistleblower to a Member of Parliament or a journalist where:

- i. The eligible whistleblower has already made a protected disclosure to ASIC, APRA or a Commonwealth authority; and
- ii. They have reasonable grounds to believe that the protected disclosure concerns a substantial and imminent danger to the health or safety of either:
 - One or more persons; or
 - To the natural environment; and
- iii. They have notified the entity to which they made the protected disclosure that they intend to make an emergency disclosure; and
- iv. The extent of the information disclosed in the emergency disclosure is no greater than necessary to inform the recipient of the substantial and imminent danger.

f) Personal Work-Related Grievance: a grievance about any matter in relation to the eligible whistleblower's employment, or former employment, which:

- i. Has (or tends to have) implications for the eligible whistleblower personally;
- ii. Does not have significant implications for ICG (or another organisation regulated by whistleblower protection laws) that are unrelated to the eligible whistleblower; and
- iii. Does not relate to conduct (or alleged conduct) set out in clause 3(b)(i)(B). For example, this includes (but is not limited to):
 - Interpersonal conflicts

- Decisions relating to the terms and conditions of the eligible whistleblower's engagement;
- Decisions to suspend, discipline or dismiss the eligible whistleblower;
- Conduct (or alleged conduct) in respect of workplace bullying, harassment, sexual harassment or discrimination.

A personal work-related grievance is not a disclosable matter, except to the extent that it concerns detriment to the eligible whistleblower in contravention of clause 7.3.

- g) Protected Disclosure:** a disclosure by an eligible whistleblower to an eligible recipient of a disclosable matter.
- h) Public Interest Disclosure:** a disclosure of a disclosable matter by an eligible whistleblower to a Member of Parliament or a journalist where:
- i. The eligible whistleblower has already made a protected disclosure to ASIC, APRA or a Commonwealth authority;
 - ii. At least 90 days have passed since the protected disclosure;
 - iii. They do not have reasonable grounds to believe that action has been or is being taken to address the matters to which the protected disclosure related;
 - iv. They have reasonable grounds to believe that making the public interest disclosure would be in the public interest;
 - v. After the period referred to in clause 3(h)(i), they have notified the entity to which they made the protected disclosure that they intend to make a public interest disclosure; and
 - vi. The extent of the information disclosed in the public interest disclosure is no greater than necessary to inform the recipient of the disclosable matters.
- i) Tax Affairs:** affairs of ICG or an associate of ICG (within the meaning of section 318 of the Income Tax Assessment Act 1936) relating to any tax imposed by or under, or assessed or collected under, a law administered by the Commissioner of Taxation.

4. What Should Be Disclosed?

4.1 ICG encourages eligible whistleblower's to disclose disclosable matters to an eligible recipient in accordance with this policy.

4.2 The following types of disclosure should not be disclosed under this policy:

- a) A disclosure of a personal work-related grievance. This is not covered by this policy and may be reported in accordance with ICG's Anti-Discrimination, Bullying and Harassment Policy or Grievance Procedure;
- b) A disclosure that does not relate to a disclosable matter. This will not qualify for protection under part 7 of this policy or under the Corporations Act 2001 (Cth); and
- c) A disclosure that is malicious and false. This policy provides employees and officers of ICG with an avenue to raise legitimate and serious suspicions about disclosable matters. It is unacceptable for ICG employees and officers to make malicious and false disclosures, or to knowingly provide false or misleading information regarding a disclosure. The making of a malicious and false disclosure or the provision of knowingly false or misleading information may be subject to disciplinary action up to and including termination of an employee's employment officer's engagement.

5. How Can Disclosures Be Made

- 5.1 A disclosure of a disclosable matter can be made by an eligible whistleblower in person, by phone or in writing to any eligible recipient.
- 5.2 ICG's preferred channel for making a disclosure is to the eligible whistleblower's direct line manager. Their contact details are available on ICG's Employee Portal; and
- 5.3 Alternatively, a disclosure may be made to whistleblower@infinityconstructions.com.au which only the Talent and Culture Manager and Group General Manager has access to, or the relevant external regulator.
- 5.4 Disclosures made anonymously may still be protected under the Corporations Act 2001 (Cth). However, if ICG is not able to contact the eligible whistleblower, its ability to conduct an investigation into the disclosure may be limited.
- 5.5 Before formally making a disclosure under this clause, an eligible whistleblower may wish to seek additional information from the eligible recipient or seek independent legal advice.

6. Investigation of Disclosures

- 6.1 When an eligible whistleblower makes a disclosure in accordance with this policy to an eligible recipient who is an employee or officer of ICG, ICG will facilitate an investigation to determine whether the disclosure is a protected disclosure.
- 6.2 In carrying out the investigation, all persons must ensure they do not breach the confidentiality requirements in clause 7.1(b).
- 6.3 As soon as reasonably practicable after the eligible recipient receives a disclosable matter, the eligible recipient must:
 - i. Provide the eligible whistleblower with the protections set out in clause 7 on an interim basis until the investigation is finalised; and
 - ii. Ask the eligible whistleblower if they consent to their identity, or information that may identify them, being disclosed to any of the following:
 - a) The individuals occupying the positions listed in clause 6.3(iv);
 - b) The person(s) investigating the disclosable matter;
 - c) Any other parties involved in the investigation of the disclosable matter, such as witnesses; and
 - iii. Inform the:
 - a) Human Resources Manager;
 - b) Group General Manager; or
 - c) Financial Director

Of the nature and substance of the disclosable matter.

- iv. If the disclosable matter involves information about those individuals, the eligible recipient must inform the Managing Director or an appropriate alternative individual.
- 6.4 The individual informed under clause 6.3(iv) will facilitate an investigation into
 - i. whether the disclosure is a protected disclosure; and
 - ii. whether the disclosable matter in question is substantiated, partly substantiated, or unsubstantiated.
 - 6.5 The investigation:
 - i. May be undertaken internally or through the engagement of an external investigator;
 - ii. Where appropriate, may be undertaken under client legal privilege;

- iii. Where appropriate, may involve regular updates to the eligible whistleblower;
 - iv. Will be undertaken with the purpose of gathering all relevant evidence and in accordance with the rules of natural justice; and
 - v. Will be undertaken in a confidential manner, including compliance with the confidentiality requirements in clause 7.1. Information about the disclosable matter will only be disclosed where necessary in order for an investigation to proceed effectively.
- 6.6 Where the investigation determines that a protected disclosure was made, the eligible whistleblower will be afforded the protections in clause 7 on an ongoing basis.
- 6.7 If a protected disclosure is made and it related to or mentions an employee or officer by:
- i. To the extent possible given the requirements set out in clause 7.1(b), making the employee or officer aware of the nature of the allegations relating to or mentioning them and updating the employee or officer on the progress of the investigation;
 - ii. Giving the employee or officer an opportunity to respond to the allegations relating to or mentioning them; and
 - iii. Making the employee or officer aware of EAP services available to them.
- 6.8 A person may disclose information (other than the actual identify of the eligible whistleblower):
- i. If reasonably necessary for the purposes of investigating a matter that is relevant to the disclosure; and
 - ii. If the person takes all reasonable steps to reduce the risk that the Whistleblower will be identified as a result.
- 6.9 If the eligible whistleblower can be contacted, they will be provided with an update during key stages of the investigation such as when the investigation has commenced, while the investigation is in progress and after the investigation has been finalised. The frequency of those updates may vary on the nature of the disclosure and scope of any investigation.
- 6.10 An eligible whistleblower may be given information regarding the findings of an investigation, unless it is determined by ICG that it is not appropriate to provide such information to the eligible whistleblower, for example, in order to preserve confidentiality.

7. Protections for Eligible Whistleblowers Who Make Protected Disclosures

7.1 Protection of identity

- a) An eligible whistleblower who makes a protected disclosure is not required to identify themselves to ICG or anyone else in order to be protected under this policy or the law.
- b) If a person obtains information as a result of a protected disclosure that identifies or is likely to identify the eligible whistleblower, that person must not disclose that information to any person except:
 - i. With the eligible whistleblower's consent; or
 - ii. To a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of relevant whistleblower protection legislation; or
 - iii. To ASIC, APRA or the AFP; or
 - iv. If the protected disclosure relates to tax affairs – to the Commissioner of Taxation; or
 - v. To any government authority for the purpose of assisting the authority in the performance of its functions or duties, as long as it has also been disclosed to ASIC, APRA

or the AFP (or, if the protected disclosure relates to tax affairs, the Commissioner of Taxation).

- c) However, a person may disclose information (other than the actual identity of the eligible whistleblower) if reasonably necessary for the purposes of investigating a matter that is relevant to the protected disclosure and if the person takes all reasonable steps to reduce the risk that the eligible whistleblower will be identified as a result.
- d) An eligible whistleblower's identity may be protected by ICG redacting documents, referring to the eligible whistleblower using language that does not identify their gender, age or role, and securely storing all materials relating to the protected disclosure.

7.2 Protection from certain liability

- a) An eligible whistleblower will not be subject to any civil, criminal or administrative liability for making a protected disclosure.
- b) However, this does not prevent an eligible whistleblower from being subject to any civil, criminal or administrative liability for conduct of the eligible whistleblower that is revealed by the protected disclosure.
- c) ICG will not exercise any contractual right, or seek any contractual remedy, against an eligible whistleblower on the basis that the eligible whistleblower made the protected disclosure, including termination of contract.
- d) If the protected disclosure is made to the Commissioner of Taxation, or is a public interest disclosure or an emergency disclosure, the information contained in the protected disclosure is not admissible in evidence against the person in criminal proceedings or in proceedings for the imposition of a penalty.

7.3 Protection from detriment

- a) An eligible whistleblower must not suffer detriment or be otherwise disadvantaged in reprisal for making a protected disclosure.
- b) Specifically, no one may cause or threaten to cause detriment to another person because they believe or suspect that any person may have made, proposes to make, or could make a protected disclosure.
- c) ICG will take all reasonable steps to protect eligible whistleblowers who make protected disclosures from suffering detriment including by:
 - i. Ensuring all eligible recipients who are employees or officers of ICG are trained to identify and report behaviour that may cause detriment;
 - ii. Ensuring that all employees and officers of ICG are made aware of this policy and the right to make a protected disclosure without suffering detriment; and
 - iii. Enabling eligible whistleblowers to make a complaint to an eligible recipient if they believe they have suffered detriment.
- d) Actions that are not detriment include (but are not limited to):
 - i. administrative action that is reasonable for the purpose of protecting an eligible whistleblower from detriment; and
 - ii. managing an eligible whistleblower's unsatisfactory work performance, if the action is in line with the entity's performance management policies and procedures.

7.4 Availability of compensation

A person may seek compensation and other remedies through the courts if they suffer loss, damage or injury because of detriment, and ICG failed to take reasonable precautions and exercise due diligence to prevent that detriment.

7.5 Compliance with protections for eligible whistleblowers

An employee or officer of ICG who fails to comply with clause 7.1, 7.2 or 7.3 may be subject to disciplinary action up to and including termination of employment. Such a person may also be in breach of the law, which may result in:

- a) Civil liability to pay compensation, damages and/or a penalty; and/or
- b) Criminal liability to pay penalties and/or a maximum of two years' imprisonment.

8. Review and Amendment

This policy will be periodically reviewed (and, if necessary, amended) by ICG to ensure it is operating efficiently and complies with applicable legislation.

9. Responsibilities

9.1 Managers will model ICG's values, including behaving in a way that promotes a work environment that is free from any form of violence.

9.2 Managers will actively participate in domestic and family violence related learning and development activities to effectively communicate and manage any domestic violence arising in the workplace.

Any breach to this policy could lead to disciplinary action, including but not limited to the termination of employment.

For further information on this policy, please contact the Talent and Culture Manager.



Tom Silk
General Manager