

# Whistleblower Policy

Wesfarmers OnePass and OneData

10 August 2023

 OneDigital





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## Who This Policy Applies to

This Policy applies to all team members of Wesfarmers One Pass Pty Ltd (“OnePass”) and One Data Pty Ltd (OneData), collectively known as ‘OneDigital’, a division of Wesfarmers Limited. Team member means all employees, managers, directors, agency employees and independent contractors engaged on any basis including on a full-time, part-time, casual, or temporary basis. This policy also applies to suppliers of OnePass and OneData, their employees and relatives.

This Policy also applies to additional persons who are eligible whistleblowers and have special protections under the Corporations Act and Taxation Administration Act as set out in Appendix A and B of this Policy.

## Purpose

Wesfarmers OnePass and OneData, like other Wesfarmers divisions, are committed to the highest standards of conduct and ethical behaviour in all our business activities and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance.

We encourage the reporting of any instances of suspected unethical, illegal, fraudulent or undesirable conduct involving OnePass and OneData and we provide protections and measures so that those persons who make a report may do so confidentially and without fear of intimidation, disadvantage, or reprisal.

This Policy is available on the OnePass and OneData intranet sites, and on the OnePass website.

You may make a report under this Policy if you have reasonable grounds to suspect that a director, officer, manager, team member, contractor, supplier, tenderer or other person who has business dealings with OnePass and OneData has engaged in Reportable Conduct, as defined below.

This Policy does not apply to customer complaints or concerns regarding product or service which should be referred to the applicable customer service channel.

## Policy

### What Is reportable conduct?

You may make a report under this Policy if you have reasonable grounds to suspect that a OnePass and OneData director, officer, employee, contractor, supplier, tenderer or other person who has business dealings with OnePass and OneData has engaged in conduct (Reportable Conduct) which:

- is dishonest, fraudulent or corrupt, including bribery or other activity in breach of the [OneDigital Anti-bribery Policy](#);
- is illegal activity (such as theft, violence, harassment or intimidation, criminal damage to property, breach of competition and consumer law, breach of privacy law or other breaches of state or federal law);
- is unethical or in breach of OnePass or OneData’s policies (such as dishonestly altering company records or data, adopting questionable accounting practices or wilfully breaching OneDigital’s Code of Conduct or other policies or procedures);
- is potentially damaging to OnePass and OneData, a OnePass and OneData employee or a third party, such as unsafe work practices, environmental damage, health risks or abuse of OnePass and OneData’s property or resources;
- amounts to an abuse of authority or a conflict of interest;
- may cause financial loss to OnePass and OneData or damage its reputation or be otherwise detrimental to OnePass and OneData’s interests;
- involves harassment, discrimination, victimisation or bullying, other than personal work-related grievances as defined in the Corporations Act; or



- involves any other kind of misconduct or an improper state of affairs or circumstances.

Reportable Conduct generally does not include personal work-related grievances. These are grievances which relate to a current or former employee’s employment or engagement that have implications for only that person and do not have broader implications for OnePass and OneData. Examples include:

- a conflict between you and another employee;
- a decision relating to your promotion or transfer;
- a decision relating to the termination of your employment.

Such matters should be raised directly with your people leader or through your People and Culture Grievance process. Your P&C Business Partner can share this process with you.

In limited circumstances, a personal work-related grievance may amount to Reportable Conduct under this Policy, such as where the grievance relates to conduct that has been taken against a person because they made a report under this Policy.

We expect that reports made under this Policy are made honestly, ethically and on reasonable grounds.

**Who can I make a report to?**

OnePass and OneData has several channels for making a report if you become aware of any issue or behaviour which you consider to be Reportable Conduct:

1. Protected Disclosure Officers (PDO)

For the purposes of this Policy to ensure appropriate escalation and timely investigation, we request that reports are made to any one of our PDOs, listed below:

Protected Disclosures Officers	
General Manager, Finance	<b>Jinni Leaf</b> jleaf@wesdigital.com.au
General Manager, People and Culture	<b>Fiona Ryan</b> fryan@wesdigital.com.au
Head of Risk and Assurance	<b>Effie Assimakopoulos</b> eassimakopoulos@wesdigital.com.au

While it is OnePass and OneData’s preference that you raise reports with the PDOs, it is important to note that under the Corporations Act, you may also raise the matter with an “officer” or “senior manager” of the company. These are defined in the Corporations Act as “a director, or a senior manager in the company who makes, or participates in making, decisions that affect the whole, or a substantial part, of the business of the company, or who has the capacity to affect significantly the company’s financial standing.”

1. FairCall Service

Additionally, a report may be made via the OnePass and OneData FairCall Service, a free external hotline and reporting service independently monitored by KPMG. FairCall reporting options are:

by phone: 1800 500 965;

by email: faircall@kpmg.com.au;



web: <https://www.kpmgfaircall.kpmg.com.au/Wesfarmers>;

by post: The FairCall Manager

KPMG Forensic

PO Box H67

Australia Square

Sydney NSW 1213

by fax: 02 9335 7466.

The FairCall operator will provide details of your disclosure to a PDO. Reports may be made anonymously but if you provide your contact details to FairCall, those details will only be provided to the PDO with your consent.

## 2. External Auditors and actuaries

Under the Corporations Act and the Taxation Administration Act, reports can also be made to Wesfarmers external auditors and actuaries as set out in Appendix of this Policy.

### What happens when I make a report?

OnePass and OneData will investigate matters reported under this Policy as soon as practicable after the matter has been reported.

A PDO may, with your consent, appoint a person to assist in the investigation of a report. Where appropriate, OnePass and OneData will provide feedback to you regarding progress of the investigation and/or outcome (subject to considerations of the privacy of those against whom allegations are made).

Any investigation will be conducted in an objective and fair manner, and otherwise as is reasonable and appropriate having regard to the nature of the Reportable Conduct and the circumstances.

While the investigation process and enquiries adopted will be determined by the nature and substance of the report, in general, as soon as practicable upon receipt of the report, if the report is not anonymous; a PDO or investigator will contact you to discuss the investigation process including who may be contacted and such other matters as are relevant to the investigation.

Where a report is submitted anonymously, OnePass or OneData, whichever is appropriate, will conduct the investigation based on the information provided to it.

If the matter has already been investigated through an alternative grievance process and the complainant separately makes a report under this Policy, consideration will be given as to whether the matter should be re-investigated or investigated by an external third party.

## Protection of Whistleblowers

OnePass and OneData are committed to ensuring confidentiality in respect of all matters raised under this Policy, and that those who make a report are treated fairly and do not suffer detriment.

### a) Protection against detrimental conduct

Detrimental treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats or other unfavourable treatment connected with making a report.

If you are subject to detrimental treatment as a result of making a report under this Policy, you should:

- i. inform a PDO, officer, or senior manager within your division/business unit immediately under this Policy; or
- ii. raise it in accordance with section 1 ('Who can I make a report to?') of this Policy.



b) Protection of your identity and confidentiality

Subject to compliance with legal requirements, upon receiving a report under this Policy, OnePass and OneData will take reasonable steps to keep your identity confidential and reduce the risk of disclosure in the course of an investigation and will only share your identity as a whistleblower or information likely to reveal your identity if:

- i. you consent;
- ii. the concern is reported to the Australian Securities and Investments Commission (ASIC), the Australian Prudential Regulation Authority (APRA), the Tax Commissioner or the Australian Federal Police (AFP); or
- iii. the concern is raised with a lawyer for the purpose of obtaining legal advice or representation

Any disclosures of your identity or information likely to reveal your identity will be made on a strictly confidential basis, unless you consent above (i).

c) Protection of files and records

All files and records created from an investigation will be retained securely.

Unauthorised release of information to someone not involved in the investigation (other than senior managers or directors who need to know to take appropriate action, or for corporate governance purposes) without your consent as a whistleblower may be considered a breach of this Policy.

Whistleblowers are assured that a release of information in breach of this Policy will be regarded as a serious matter and will be dealt with under OnePass or OneData 's disciplinary procedures.

## Duties of OnePass and OneData in relation to reportable conduct

It is expected that team members of OnePass and OneData who become aware of actual Reportable Conduct, or suspect, on reasonable grounds, potential cases of Reportable Conduct, will make a report under this Policy or under other applicable policies.

OnePass and OneData PDOs (as appropriate) will report to the OneDigital Board on the number and type of whistleblower reports annually, to enable OneDigital and or Wesfarmers to address any issues and trends at a divisional/business unit and/or Group level.

These reports will be made on a 'no names' basis, maintaining the confidentiality of matters raised under this Policy.

The Wesfarmers Audit and Risk Committee may receive copies of all OneDigital whistleblower reports, and whistleblower reports from PDOs (as appropriate). In addition, serious and/or material Reportable Conduct will be considered by the PDOs for immediate referral to the Chair of the Audit and Risk Committee (WES).

## Guidelines for managing Whistleblower reports

This Whistleblower Policy sets out a summary of **OnePass and OneData's** commitment to the protection of whistleblowers. The Policy applies to support and protect persons who become aware of actual cases or suspect on reasonable grounds, potential cases of Reportable Conduct.

A director, senior manager or PDO who receives, or believes that they have received, a whistleblower complaint should:

- maintain confidentiality of the Whistleblower's identity or any information that is likely to lead to the identification of the Whistleblower.
- provide the Whistleblower with a copy of the Acknowledgment and Consent to Disclosure for Investigation and Reporting Purposes ("Consent") (refer Appendix C)



- if the Whistleblower signs the Consent, refer the matter to one of the Authorised Persons referred to in the Consent for the matter to be investigated.
- If the Whistleblower is unwilling to sign the consent, you may disclose the substance of the complaint to an Authorised Person provided that any identifying information about the Whistleblower is removed or redacted, so that the complaint as referred to does not disclose the identity of the Whistleblower or information that is likely to lead to the identification of the Whistleblower (except where reasonably necessary for the purposes of investigating the matter).
- Seek legal advice from the Corporate Solicitors Office, if needed.

Whistleblower laws protect a whistleblowers' confidentiality and against detrimental conduct towards them for making a report. It is therefore critical that such reports are treated with the utmost confidentiality and addressed according to this guideline.

Severe penalties may apply where a whistleblower's identity is revealed in breach of whistleblower laws or they are subjected to detrimental conduct, including in relation to their employment, as a result of making a report under this Policy.

## Questions

If you have any questions about this Policy, you should ask your People Leader in the first instance. You can also reach out to your People and Culture Team.

Other Details	
	This Policy cannot be amended without approval of the Managing Director, OneDigital.
Policy Amendment	It will be reviewed from time to time to ensure that it remains effective and meets best practice standards and the needs of OneDigital.
Created On -	April 2022
Last Updated -	August 2023
Next Review -	April 2024
Policy Owner -	General Manager, Finance Head of Risk and Assurance



## Appendix A – Special protections under the Corporations Act<sup>1</sup>

The Corporations Act gives special protection to disclosures about any misconduct or improper state of affairs relating to Wesfarmers if the following conditions are satisfied:

- a) the whistleblower is or has been:
  - i. an officer or employee of a Wesfarmers Group company;
  - ii. an individual who supplies goods or services to a Wesfarmers Group company or an employee of a person who supplies goods or services to a Wesfarmers Group company;
  - iii. an individual who is an associate of a Wesfarmers Group company; or
  - iv. a relative, dependent or dependent of the spouse of any individual referred to at (i) to (iii) above;
- b) the report is made to:
  - i. a Protected Disclosure Officer;
  - ii. an officer or senior manager of a Wesfarmers Group company
  - iii. ' external auditor (or a member of that audit team)<sup>2</sup>;
  - iv. an actuary of a Wesfarmers Group company<sup>3</sup>;
  - v. ASIC;
  - vi. APRA; or
  - vii. a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act even if the advice is to the effect that the disclosure does not relate to a disclosable matter;
- c) the whistleblower has reasonable grounds to suspect that the information being disclosed concerns misconduct, or an improper state of affairs or circumstances in relation to the Wesfarmers Group. This may include a breach of legislation including the Corporations Act, an offence against the Commonwealth punishable by imprisonment for 12 months or more, or conduct that represents a danger to the public or financial system.

Examples of conduct which may amount to a breach of the Corporations Act include: insider trading, insolvent trading, breach of the continuous disclosure rules, failure to keep accurate financial records, falsification of accounts, failure of a director or other officer of the Group to act with the care and diligence that a reasonable person would exercise, or to act in good faith in the best interests of the corporation or failure of a director to give notice of any material personal interest in a matter relating to the affairs of the company.

- d) The protections given by the Corporations Act when these conditions are met are:
  - i. the whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
  - ii. no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistleblower for making the report;
  - iii. in some circumstances, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty;<sup>4</sup>
  - iv. anyone who causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and may be liable for damages;
  - v. a whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary; and
  - vi. the person receiving the report commits an offence if they disclose the substance of the report or the whistleblower's identity, without the whistleblower's consent, to anyone except ASIC, APRA, the AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

### Confidentiality

<sup>1</sup> See Part 9.4AAA of the Corporations Act 2001 (Cth).

<sup>2</sup> Wesfarmers' external auditor can be found in its Annual Report and as at August 2019 was Ernst & Young.

<sup>3</sup> Wesfarmers' actuary as at August 2019 is Finity Consulting Pty Ltd.

<sup>4</sup> Such as where the disclosure has been made to ASIC or APRA, or where the disclosure qualifies as a public interest or emergency disclosure.



If a report is made, the identity of the discloser must be kept confidential unless one of the following exceptions applies:

- a) the discloser consents to the disclosure of their identity;
- b) disclosure of details that might reveal the discloser's identity is reasonably necessary for the effective investigation of the matter;
- c) the concern is reported to ASIC, APRA, or the AFP; or
- d) the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

Disclosures may be made anonymously, and the discloser may choose to remain anonymous and remain protected under the Corporations Act.

A “public interest disclosure” or an “emergency disclosure” may be made to a journalist or a parliamentarian under certain circumstances and qualify for protection. The discloser should seek independent legal advice before making such a disclosure.



## Appendix B – Special protections under the Tax Administration Act

The Taxation Administration Act gives special protection to disclosures about a breach of any Australian tax law by Wesfarmers or misconduct in relation to Wesfarmers Group's tax affairs if the following conditions are satisfied:

- a) the whistleblower is or has been:
  - i. an officer or employee of a Wesfarmers Group Company;
  - ii. an individual who supplies goods or services to a Wesfarmers Group Company or an employee of a person who supplies goods or services to a Wesfarmers Group company;
  - iii. an individual who is an associate of a Wesfarmers Group company;
  - iv. a spouse, child, dependent or dependent of the spouse of any individual referred to at (i) to (iii) above;
- b) the report is made to:
  - i. a Protected Disclosure Officer;
  - ii. a director, secretary or senior manager of a Wesfarmers Group Company concerned;
  - iii. any Wesfarmers Group Company external auditor (or a member of that audit team)<sup>5</sup>;
  - iv. a registered tax agent or BAS agent who provides tax or BAS services to a Wesfarmers Group company<sup>6</sup>;
  - v. any other employee or officer of Wesfarmers who has functions or duties relating to tax affairs of the company (e.g. an internal accountant); (Wesfarmers recipients)
  - vi. the Commissioner of Taxation; or
  - vii. a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Taxation Administration Act; and
- c) if the report is made to a Wesfarmers recipient, the whistleblower:
  - i. 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 a Wesfarmers Group Company or an associate of that company; and
  - ii. considers that the information may assist the Wesfarmers recipient to perform functions or duties in relation to the tax affairs of a Wesfarmers Group Company or an associate of the company; and
  - iii. if the report is made to the Commissioner of Taxation, the whistleblower considers that the information may assist the Commissioner of Taxation, to perform functions or duties in relation to the tax affairs of a Wesfarmers Group Company or an associate of the company.

The protections given by the Taxation Administration Act when these conditions are met are:

- a) the whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
- b) no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistleblower for making the report;
- c) where the disclosure was made to the Commissioner of Taxation, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, except where the proceedings are concerned with whether the information is false;
- d) unless the whistleblower has acted unreasonably, a whistleblower cannot be ordered to pay costs in any legal proceedings in relation to a report;
- e) anyone who causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and liable to pay damages;
- f) a whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary; and
- g) the person receiving the report commits an offence if they disclose the substance of the report or the whistleblower's identity, without the whistleblower's consent, to anyone except the Commissioner of Taxation, the AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

### Confidentiality

<sup>5</sup> Wesfarmers' external auditor can be found in its Annual Report and as at March 2021 was Ernst & Young.

<sup>6</sup> Wesfarmers' tax agent as at March 2021 is Ernst & Young.



If a report is made, the identity of the discloser will be kept confidential unless one of the following exceptions applies:

- a) the discloser consents to the disclosure of their identity;
- b) disclosure of details that might reveal their identity is reasonably necessary for the effective investigation of the allegations;
- c) the concern is reported to the Commissioner of Taxation or the AFP; or
- d) the concern is raised with a lawyer for the purpose obtaining legal advice or representation.



## Appendix C – Acknowledgement and Consent to Disclosure for Investigation and Reporting Purposes

- a) I have made a disclosure of information to\*:  
 ..... (name and title)
- b) I believe the information I have disclosed is true.
- c) I have received a copy of the OnePass and OneData Whistleblower Policy. I understand that information about my complaint that is unlikely to reveal my identity can be disclosed to any other Wesfarmers employee or consultant without my consent.
- d) I understand that if my complaint is captured under whistleblower protections set out in whistleblower laws, my identity and information that is likely to reveal my identity cannot be disclosed to any other Wesfarmers employee or consultant (except for legal advisers) without my consent, unless the disclosure:
  - i. is made to a legal practitioner for the purpose of obtaining advice or representation in relation to whistleblower laws; or
  - ii. is reasonably necessary for the purposes of investigating the matter and reasonable steps are taken to reduce the risk that I will be identified.
- e) I give my consent to the disclosure of my identity, under conditions of confidentiality and for the purpose of investigation and reporting, to the following people (Authorised Persons for the purposes of paragraph (a)(ii) and (iii) of the Whistleblower Guidelines):
  - A Wesfarmers Director\*\*
  - Wesfarmers' Managing Director\*\*
  - Managing Director, OneDigital\*\*
  - Head of Risk and Assurance, OneDigital\*\*
  - General Manager, Finance\*\*
  - Group General Counsel\*\*
  - Any partner or employee of an external law firm appointed by any of the above\*\*

.....  
Name of reporting person

.....  
Signature of reporting person

.....  
Date

\* insert name of person who should receive the report  
\*\* Delete any that are not approved