

# Whistleblower Policy

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## Helia's Whistleblower Policy FAQs

At Helia, we aim to create a safe environment and to provide easy ways for you to raise concerns as soon as you suspect something is not right, for example, concerns regarding dishonest, fraudulent, or illegal conduct occurring in our business. We encourage you to raise your concerns. For that reason, we provide you with access to various methods to report your concerns, both internally and externally. Key elements of our Policy are set out below:

- **Who can report?** We support a broad range of people to be able to make whistleblower reports, because by being informed we are better equipped to prevent and address misconduct. Those eligible to make whistleblower reports include current and former employees (whether paid or volunteers), their spouses, dependents and our suppliers. See 3.2 in the Policy for more details.
- **Who do I call?** We aim to ensure it is safe and easy for you to raise your concerns as soon as you suspect something is not right. We encourage you to report any concerns of improper conduct to someone at Helia such as our General Counsel and Company Secretary, or by using our external reporting service, Your Call [yourcall.com.au/report](https://yourcall.com.au/report). Other reporting mechanisms are available, see 3.5 in the Policy for more details.
- **Will my report be confidential?** Everyone is provided the choice of remaining anonymous. Where you choose to disclose your identity, we will ensure that your matter is handled confidentially. See 3.5.4 in the Policy for more details.
- **Should I worry about retribution?** Reports can be made without fear of retribution, including harassment, intimidation, or dismissal. See 3.8 in the Policy for more details.
- **How quickly will I hear back?** Your report will be handled by trained and experienced personnel, ensuring you are kept informed regularly.
- **Who else could help me?** Our people have access to Lifeworks, our Employee Assistance Program. External whistleblowers, including our suppliers have access to support provided via trained experts at Your Call.
- **What are my rights?** Staff can talk to our internal legal, compliance or People & Culture teams in relation to the Whistleblower Policy. Everyone covered by this Policy can also contact Your Call [yourcall.com.au/report](https://yourcall.com.au/report) or seek independent legal advice to better understand your rights. Whilst some matters are excluded from whistleblower reporting, we handle all enquiries and reports confidentially, regardless. See 3.4 in the Policy for more details.

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### References within this document

Within this document, a reference to Helia or ‘the Company’ refers to Helia Group Limited and its subsidiary companies.

References to the Board are to the Boards of Directors of Helia and its subsidiary companies unless a specific Board is specified. All References to amounts are in Australian Dollars (AUD).

# 1. Policy overview

## 1.1 Policy statement

This Whistleblower Policy ("Policy") fosters a working environment and culture that reflects Helia's core values to act with integrity by allowing employees to raise concerns about unlawful, unethical or improper conduct occurring in the workplace. It outlines the reporting and investigatory processes that Helia will adopt, and the protections provided, where disclosures relate to possible illegal, unethical or otherwise improper conduct.

This Policy forms part of Helia's Operational Control Framework, which is made available to officers and staff via the Company's intranet and is also made publicly available via the Company's website.

## 1.2 Purpose

This purpose of this Policy is to:

- Ensure individuals (both within and outside of the Company) are aware of the relevant procedures they should follow to make a disclosure;
- Ensure Eligible Disclosers are aware of legal protections available to them upon disclosing a matter which is covered under this Policy;
- Encourage individuals to report their concerns, preferably openly, but, if preferred, anonymously;
- Deter individuals from unlawful, unethical or improper conduct;
- Facilitate appropriate and timely responses to reports of possible illegal, unethical or otherwise improper conduct;
- Support the long-term sustainability and Helia's reputation; and
- Provide further confidence to speak up to both employees and eligible non-employees who are aware of possible wrongdoing.

This Policy is an important practical tool for creating safe and secure means of disclosing wrongdoing that may not have been reported and may have gone unidentified.

## 1.3 Scope

This Policy applies to Helia, its subsidiary companies (collectively referred to as Helia or Company), and in relation to reports of possible Improper Conduct concerning Helia. It is not intended to replace or supersede other policies within Helia dealing with regular and adhoc internal reporting, nor with employee grievance policies and procedures. It is to be read in conjunction with other applicable policies, including the Helia Code of Conduct and the Fit and Proper Policy.

## 2. Legal and compliance requirements

### 2.1 Legal requirements

Applicable regulatory and legislative requirements are listed below:

- Corporations Act 2001 (Cth)
- Taxation Administration Act 1953 (Cth)
- Protected Disclosures Act 2000 (NZ)
- APRA Prudential Standard CPS 520 – Fit & Proper
- ASX Corporate Governance Principles and Recommendations

### 2.2 Review and update of the policy statement

This Policy is reviewed regularly and at least every three years by Helia’s Legal team and Compliance team to ensure that the practices identified within it remain relevant to the business’ current and planned operations.

Any amendment to this Policy requires approval of the Helia Board of Directors.

## 3. Operating principles and guidelines

### 3.1 What is a Protected Disclosure?

A Protected Disclosure report made pursuant to this Policy is covered by certain protections under various legislation. To qualify as a Protected Disclosure, the person must meet all three of the following requirements:

- (a) The person must be an “Eligible Discloser” (see section 3.2);
- (b) The person must have reasonable grounds to suspect the information reported is a disclosable matter (see section 3.3 for “Improper Conduct”); and
- (c) The person must make the disclosure to one of the recipients listed in section 3.5.

The protections available to Eligible Disclosers are discussed at section 3.8 of this Policy.

### 3.2 Who can make a report?

In this Policy, an ‘Eligible Discloser’ who can make a report under this Policy includes:

- (a) an officer or employee;
- (b) a contractor or supplier; (whether paid or unpaid);
- (c) an employee of a contractor or supplier;
- (d) a relative, spouse or dependent of an individual associated with Helia; and
- (e) anyone impacted by Helia’s business activities (e.g. local communities).

Eligible Disclosers qualify for certain legal protections as set out in section 3.8 of this Policy.

### 3.3 Disclosable matters covered by this Policy

This Policy applies to certain types of 'disclosable matters' that must be reported, which are referred to as "Improper Conduct".

Individuals who detect, or have reasonable grounds to suspect, Improper Conduct by Helia or one of its officers or employees, are encouraged to report their concerns in accordance with the procedures outlined in this Policy.

The term 'reasonable grounds to suspect' is based on the objective reasonableness of the reasons for the individual's suspicion. A discloser does not need to be able to prove the allegation of Improper Conduct, however, in practice, a mere allegation without any supporting information is not likely to be considered as having 'reasonable grounds to suspect'.

'Improper Conduct' includes:

(a) Breaches of Legal Obligations

Failure by Helia, its officers or employees to comply with its obligation under: e.g. the *Corporations Act 2001* (Cth), tax legislation, prudential standards and other relevant legislation, including an act which:

- i. constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; or
- ii. represents a danger to the public or the financial system.

(b) Fraudulent, other illegal activity or criminal offences

Fraud, intentional or reckless falsification, concealment or destruction of documents, misleading conduct and other criminal wrongdoings.

(c) Dishonest, corrupt and unethical conduct

Conduct where there is an abuse of position of trust to gain personal or financial advantage for the benefit of themselves or another person or other entities, including in relation to the Company's tax affairs.

(d) Unsafe work practices

Significant breaches of occupational, health and safety workplace standards and conduct amounting to bullying, harassment and discrimination.

(e) Other Improper Conduct

Conduct that represents a danger to the public or the financial system.

(f) Any deliberate concealment relating to any Improper Conduct.

Actions undertaken to ensure Improper Conduct is not noticed, uncovered or exposed by Helia or one of its officers or employees, regulatory bodies and the public.

(g) Violation of any internationally recognised human rights, particularly, engaging in any forms of modern slavery.

Below are various indicators of modern slavery identified by the International Labour Organisation:

Labour Rights	Modern Slavery Indicators
<ul style="list-style-type: none"> <li>• Employment is freely chosen</li> <li>• Freedom of association and the right to collective bargaining is respected</li> <li>• Working conditions are safe and hygienic</li> <li>• No child labour</li> <li>• Living wages are paid</li> <li>• Working hours are not excessive</li> <li>• No discrimination is practised</li> <li>• Regular employment is provided</li> <li>• No harsh or inhumane treatment</li> </ul>	<ul style="list-style-type: none"> <li>• No retention of identity documents</li> <li>• There is no forced, bonded, or involuntary prison labour</li> <li>• Workers are not required to lodge "deposits" or fees to ensure employment</li> <li>• Workers are free to leave their employer after reasonable notice</li> </ul>

### 3.4 Excluded matters

Not all grievances and matters of concern will amount to Improper Conduct. Disclosures that are not about Improper Conduct are not covered by this Policy, because they do not qualify for protection under the Corporations Act, Taxation Administration Act or Protected Disclosures Act.

Disclosures relating to solely to personal work-related grievances do not qualify for protection under the relevant legislation. Personal work-related grievances should not be reported under this Policy. Personal work grievances are those that relate to the individual's current or former employment and have, or tend to have, implications for the individual personally, but do not have any significant implications for the entity (or another entity) or relate to any conduct, or alleged conduct, about a reportable matter. Note that disclosures in relation to personal work grievances may be protected under other legislation such as the *Fair Work Act 2009*(Cth).

Examples of grievances which may be personal work-related grievances include:

- (a) an interpersonal conflict between the discloser and another employee; and
- (b) decisions that do not involve a breach of workplace laws:
  - about the engagement, transfer or promotion of the discloser;
  - about the terms and conditions of engagement of the discloser; or
  - to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.

Whilst personal work grievances are generally excluded, the matter should be reported and may still be protected under this policy where:

- (a) the matter is a mixed report (i.e. includes both Improper Conduct and a personal grievance),
- (b) the Company has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the discloser's personal circumstances;
- (c) the individual suffers from or is threatened with detriment for making a disclosure; or
- (d) the individual seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

## 3.5 Making a report

Helia is committed to ensuring that we make it easy and safe to raise any concerns as soon as they suspect something is not right, and that we address wrongdoing as early as possible.

Pursuant to our Code of Conduct, Eligible Disclosers are encouraged to report a concern under this Policy to one of Helia's internal Eligible Recipients in the first instance – being the Helia Ombudsperson, a director, secretary or member of the Senior Leadership Team.

However, section 3.5(c) of this Policy lists both the internal and external avenues which are available specifically for Eligible Disclosers to make a Protected Disclosure report. The Eligible Discloser must make the Protected Disclosure report directly to one of these Eligible Recipients in order to be able to qualify for protection as a whistleblower under the relevant legislation (as outlined in section 3.8).

Note that an Eligible Discloser can make a disclosure about Improper Conduct directly to regulatory bodies set out above, or to other external parties, and qualify for protection under the Corporations Act without making a prior disclosure to Helia.

### (a) Helia Ombudsperson

The Ombudsperson is Helia's General Counsel and Company Secretary, or their authorised delegate (in the event of any actual or potential conflict of interest). The role of Ombudsperson is established by the Company to receive and assess disclosures of the relevant kind (in addition to other matters). Individuals may wish to lodge reports directly with the Helia Ombudsperson or via our external whistleblower service, Your Call.

Where whistleblowing protections are potentially available, other Helia personnel receiving reports of grievances and concerns should encourage the individual to raise the report with the Helia Ombudsperson or via Your Call to ensure that they may receive assistance with understanding and accessing any applicable legal protections.

If the disclosure involves a Director, a member of Helia Executive Management or involves a major financial issue the Ombudsperson may immediately discuss the matter with the Chairperson of the Board or Risk Committee (as appropriate).

Reports to the Ombudsperson may be made by:

- email to [Ombudsperson@helia.com.au](mailto:Ombudsperson@helia.com.au)
- telephone on 1800 213 140
- post to Helia, 101 Miller Street, Level 26, North Sydney, NSW 2060. All reports sent by post should be clearly marked to the attention of the Ombudsperson.

### (b) Your Call Independent Whistleblower Service Provider

If, for any reason, an individual does not feel safe or able to make a report internally they may do so to independent whistleblower service provider, Your Call.

Your Call operates under a Service Agreement with our organisation and acts as the intermediary, providing the means for a whistleblower to retain anonymity. Reports received by Your Call are provided to Helia in accordance with this policy. Your Call also enables Helia to obtain further information if required and enables the whistleblower to receive updates from Helia.

This is done via the use of an online anonymous Message Board which the whistleblower will have access to after making a report.



The Message Board allows the individual to:

- communicate with Your Call and/or Helia without revealing their identity;
- securely upload any relevant documentation and/or material that the individual wishes to provide;
- receive updates; and
- request support or report victimisation.

Your Call enables confidential disclosures to be made anonymously. However, an individual may identify themselves to Your Call only or both Your Call and Helia. Whilst we prefer whistleblowers disclose their identity in order to facilitate an investigation, whistleblowers are not required to identify themselves and will not be named in any report to Helia unless they have consented to their identity being disclosed.

Your Call reporting options include:

- Website: <https://www.yourcall.com.au/report>  
Available 24/7  
Online reports can be made via the website address listed above. Helia's organisation's unique identifier code is: "Helia101".
- Telephone: 1300 790 228  
Available between 9am to midnight on recognised Australian national business days (AEST)

If the disclosure relates to an individual at Helia who receives or has access to whistleblower reporting, Your Call will exclude that individual from all communications when providing the report to Helia. Your Call will remain an independent intermediary at all times and only communicate with authorised individuals within our organisation.

### (c) Eligible Recipients

To qualify for whistleblowing protections, the individual must make a report to any of the following recipients (**Eligible Recipient**):

- Helia Ombudsperson or Your Call;
- the external auditor, or a member of the internal audit team;
- a director or secretary of the Company or member of the Senior Leadership Team;
- an actuary of the Company;
- ASIC (for more information please refer to ASIC Information Sheet 239 How ASIC handles whistleblower reports);
- APRA;
- a member of the Australian Federal Police; or
- in New Zealand, to the Police, the Serious Fraud Office or another appropriate authority, because urgency is required, or some other exceptional circumstances apply.

In relation to reports concerning potential Improper Conduct regarding the Company's Australian taxation affairs:

- a registered tax agent or BAS agent who provides services to the Company; or
- a Company employee or officer who has functions or duties in relation to the Company's tax affairs.

The role of an eligible recipient is to receive disclosures that may potentially qualify for protection. Although the status of the disclosure may not be known at the time of reporting, the individual qualifies for protection from the time of reporting and all disclosures should be treated as if they were Protected Disclosures until otherwise advised.

#### (d) Disclosure to Legal Practitioners

It is recognised that individuals considering whether to report or who have reported under this Policy may wish to obtain legal advice or legal representation. We encourage individuals to seek independent legal advice to ensure they are fully informed prior to, throughout and after any reporting. Such disclosures are protected even in the event the legal practitioner concludes that a disclosure does not relate to a Protected Disclosure.

#### (e) Anonymity

In keeping with a culture of openness and transparency, the Company prefers that individuals raise concerns in Improper Conduct openly and feel comfortable to disclosing their identity. However, individuals are also able to report issues anonymously including via Your Call rather than directly to the Helia Ombudsperson or other internal Eligible Recipients. Making an anonymous disclosure will not impact the protection afforded to the matter (i.e. anonymous disclosures will be protected in the same manner as disclosures reported on a non-anonymous basis).

Individuals should be aware that it may be more difficult to investigate reports made anonymously. Maintaining anonymity of the individual's identity may be difficult:

- where the nature of the report suggests that it was made by one particular individual;
- due to the inherent nature of any investigation process.

Individuals can refuse to answer questions which they feel could reveal their identity during follow-up discussions and they may choose to remain anonymous throughout each phase of the investigation process.

One method of preserving anonymity which could be utilised is the adoption of a pseudonym. An individual may wish to adopt a pseudonym in situations where their identity is known to the Eligible Recipient but the individual prefers not to disclose their identity to others.

We encourage individuals who wish to remain anonymous to maintain ongoing two-way communication to allow follow-up questions or feedback to be provided. Reporting via the Your Call service is the best way to do this.

#### (f) Emergency Disclosures

Under the Australian legislation, an emergency report of Improper Conduct may also be considered a Protected Disclosure if it is made by an Eligible Discloser to a journalist or Member of Parliament, but only:

- for matters that were in a Protected Disclosure to ASIC or APRA (and not in relation to the Company's taxation affairs);
- if there are reasonable grounds to believe that there is a substantial and imminent risk of serious harm or danger to public health or safety, or to the financial system, if not acted on immediately; and
- if the previous recipient (ASIC or APRA) has been provided with prior written notice of the intended emergency disclosure.

In New Zealand, employees may also make a disclosure to a Minister of the Crown or NZ Ombudsman in certain circumstances where the other reporting options have been exhausted.

Eligible Disclosers are encouraged to contact the Helia Ombudsperson or to seek independent legal advice to ensure they understand the criteria for making an emergency disclosure that qualifies for protection.

#### (g) Public Interest Disclosure

Under the Australian legislation, a public interest report on Improper Conduct may also be considered a Protected Disclosure if it is made by an Eligible Discloser to a journalist or Member of Parliament, but only:

- for matters that were in a Protected Disclosure to ASIC or APRA (and not in relation to the Company's taxation affairs);

- if it has been at least 90 days since the previous disclosure and there are no reasonable grounds to believe that action is being or has been taken;
- if there are reasonable grounds to believe that a further disclosure will be in public interest; and
- if the previous recipient (ASIC or APRA) has been provided with prior written notice of the intended public interest disclosure.

Eligible Disclosers are encouraged to contact the Helia Ombudsperson or to seek independent legal advice to ensure they understand the criteria for making a public interest disclosure that qualifies for protection.

### 3.6 Advising if a report should be considered a Protected Disclosure

The Corporations Act includes certain obligations in relation to Protected Disclosures relating to Improper Conduct. Reports will be obliged to be treated as Protected Disclosure where Improper Conduct is alleged, and other relevant procedural steps are followed.

Upon receipt of a report, the Ombudsperson (or other person receiving the report) will determine whether, in Helia's view, the report qualifies as a Protected Disclosure. The individual will then be advised of this determination. Where a report is considered a Protected Disclosure, the individual who made the report will be an Eligible Discloser.

A report may be declined to be treated as a Protected Disclosure if it is considered that:

- the individual making the report is not an Eligible Discloser;
- the information has not been made to an Eligible Recipient;
- there is insufficient information in the report to allow the matter to be investigated;
- the subject matter of the report has been satisfactorily dealt with or resolved previously (unless another alleged incident has occurred since);
- the information does not concern potential Improper Conduct in relation to Helia, or there are no reasonable grounds for suspecting such Improper Conduct.

### 3.7 Assessment and investigation

#### (a) Initial assessment of a Protected Disclosure

For all Protected Disclosures, an initial assessment of the matter will be performed as soon as possible. This assessment will include:

- assessing the risk of detriment to the individual; and
- determining what, if any, internal notifications should occur.

Depending on the risk of detriment, the Helia Ombudsperson may decide to:

- inform the individual of the range of support services available including the offering of additional support services which are considered appropriate based on the Protected Disclosure (for example it would be typical to inform individuals who are employees of Helia's Employee Assistance Program – Lifeworks, and to provide details for how to access the EAP);
- take specific actions to help an individual to minimise or manage stress, time, performance impacts or other challenges resulting from the Protected Disclosure or its investigation (for example, relocation or reassignment of the individual or other employees associated with the Protected Disclosure); and
- take appropriate steps to:

- ensure that management are aware of their responsibilities, in particular to maintain confidentiality and ensure no detriment to the individual arising from making the Protected Disclosure (where their identity is known);
- address the risks of Detrimental Conduct, as defined in section 3.8.2) including victimisation or harassment;
- manage conflicts of interest; and
- ensure fairness in performance management outcomes.

## (b) Investigating a Protected Disclosure

All reports pursuant to this Policy will be treated seriously and be subject to a thorough investigation.

Where the Ombudsperson or other Helia Eligible Recipient receives a report in relation to potential Improper Conduct, an investigation will be conducted as soon as reasonably practicable after the matter has been reported. The objective of an investigation will be to locate, identify or gather evidence regarding the matters alleged in the report in a manner to preserve the welfare of the reporting individual and to maintain anonymity (if required).

The investigation process will vary depending on the nature of the conduct being investigated, the information provided and seriousness/ severity of the allegations.

To determine the extent of the investigation, the Helia Ombudsperson will consider the following factors:

- nature and scope of the investigation;
- person(s) within and/or outside Helia that should lead the investigation;
- nature of any technical, financial or legal advice or resources that may be required to support the investigation; and
- timeframes in which the investigation will be performed.

The Helia Ombudsperson will be responsible in ensuring that the investigation is thorough, objective and fair, and will have regard to any conflict of interests and other factors that require confidentiality.

Helia will escalate serious breach of law or criminal conduct (including modern slavery offences) by notifying relevant senior executives and board members of the grievance and course of action taken and prioritise the investigation of potential criminal conduct. Where grievances expose potential criminal conduct, report to relevant law enforcement agencies.

## (c) Investigation Updates

Individuals are encouraged to stay in touch with the Helia representative who is handling the report, so that they may be informed about the current status of the matter (if necessary or appropriate) subject to commercial, legal and confidentiality restraints; and appropriate next steps. If it is considered necessary or appropriate, the individual will be advised of the outcome of the investigation. Where the report has been made anonymously, this may not be possible.

Subject to applicable laws, the Helia Ombudsperson will provide updates on the current status of the matter and the outcome to the Eligible Discloser.

Where a report has been made via the Your Call service, you will be provided with a unique identifier which will allow you to access investigation outcomes or updates. You will also be able to provide further information regarding this matter.

#### (d) Fair Treatment of Employees mentioned in a Disclosure

Generally where an investigation is conducted, any person who is the subject matter of a Protected Disclosure report will be told about the allegations, given a fair and reasonable opportunity to respond to the allegations before the investigation is finalised, informed of the findings of the investigation and given an opportunity to those conclusions before any action is taken against them.

#### (e) Investigation Findings and Outcomes

The Helia Ombudsperson will be responsible for the documentation and reporting of any findings resulting from an investigation. This includes, where communication is possible and where it is appropriate, the reporting of outcomes to Eligible Disclosers. At a minimum, and where communication is possible, the Eligible Discloser will be informed when the investigation has concluded.

Where an Eligible Discloser is unsatisfied with the outcomes of an investigation, they may request an independent review of the handling of the matter to be performed. In such circumstances, the Helia Ombudsperson will facilitate the appointment of an investigator who is independent of the previously performed investigation. Eligible Disclosers may also choose to raise their concerns with the investigation with a regulator, such as APRA or ASIC.

Potential outcomes for reporting Protected Disclosures may include:

- remediation strategies (e.g. financial compensation, psychological support);
- warnings;
- corrective action;
- suspension with or without pay;
- termination of employment; or
- finding that the report is incorrect or unfounded.

### 3.8 Protections available for Eligible Disclosers

Helia will support an Eligible Discloser who reports a disclosable matter on reasonable grounds. The Eligible Discloser will be covered by the protections set out in this section, even if the suspicion or disclosure is investigated and found to be incorrect.

#### (a) Confidentiality and Protection of Eligible Discloser's Identity

Where an Eligible Discloser makes a report that is a Protected Disclosure, the person to whom the report is made must ensure that the identity of the Eligible Discloser is kept confidential, secure all documentation and information relating to the report and not disclose any information that is likely to lead to the identification of the Eligible Discloser, unless:

- the Eligible Discloser consents to the disclosure of his/her identity; or
- required or authorised by law (for example, to enable the disclosure to be made to ASIC, APRA, the ATO, the Australian Federal Police or to a legal practitioner for the purposes of obtaining advice).

In practice, preventing the identity of the individual from becoming known may be difficult in certain circumstances including where:

- the nature of the report suggests that it was made by one particular individual; or
- the investigation process necessitates interactions with others. Where relevant, this should be discussed with the individual.

## Confidentiality Measures

The Helia Ombudsperson, in conjunction with Eligible Recipients, are responsible for ensuring:

- all paper and electronic documents and other materials relating to disclosures are stored securely;
- all information relating to a disclosure can only be accessed by those directly involved in managing and investigating the disclosure;
- where the discloser has consented to their identity being shared, only a restricted number of people who are directly involved in handling and investigating a disclosure are made aware of a discloser's identity or information that is likely to lead to the identification of the discloser;
- communications and documents relating to the investigation of a disclosure are not sent to an email address or to a printer that can be accessed by other staff; and
- each person who is involved in handling and investigating a disclosure is reminded that they should keep the identity of the discloser and the disclosure confidential and that an unauthorised disclosure of a discloser's identity may be a criminal offence.

## Confidentiality Concerns

Individuals are encouraged to report any concerns with, or evidences of breaches of, confidentiality requirements to the Helia Ombudsperson using the contact details outlined in section 3.5.1. Individuals may also choose to report their concerns to a regulatory body, such as ASIC or APRA for investigation.

## Further Supporting Whistleblowers from Detriment

Helia expects that all employees, officers and suppliers will support our organisational values and our willingness to have employees raise matters in a safe and secure manner by not engaging in conduct which may:

- inhibit a person raising concerns via this Policy;
- cause detriment to a person who is suspected of raising concerns via this Policy; or
- in any way threaten a person who is suspected of raising concerns via this Policy.

### (b) Additional Protections

In circumstances where a Protected Disclosure is made, the Eligible Discloser is protected from some civil, criminal or administrative action taken against them because they have made a report under this Policy. This includes:

- civil action being taken against the Eligible Discloser for breaching your employment contract,
- criminal action being taken against the Eligible Discloser (except because they have made a false report); or
- administrative action (e.g. disciplinary action) being taken against the Eligible Discloser.

However, these protections do not apply to action being taken against the Eligible Discloser for Improper Conduct they have engaged in and that is revealed in their report.

### (c) No Detrimental Conduct

In addition, the Eligible Discloser will be protected from Detrimental conduct, which includes:

- dismissal of an employee;
- injury of an employee in his or her employment;
- alteration of an employee's position or duties to his or her disadvantage;
- discrimination between an employee and other employees of the same employer;
- harassment or intimidation of a person;

- harm or injury to a person, including psychological harm;
- damage to a person's property;
- damage to a person's reputation;
- damage to a person's business or financial position; or
- any other damage to a person.

#### (d) Compensation and other remedies:

Eligible Disclosers may be entitled to compensation and other remedies through the Courts if such protection is not provided and may seek independent legal advice or contact regulatory bodies, such as APRA or ASIC, if they believe they have suffered loss, damage or injury because of a disclosure. Individuals making a report under this Policy are encouraged to seek independent legal advice.

Helia will seek to ensure that Eligible Disclosers who are employees are protected from Detrimental Conduct. This may include taking administrative or other reasonable action to protect an individual from detriment. For example, where Eligible Disclosure relates to an individual's work area.

Protecting an individual from detriment does not prevent Helia from managing an Individual's performance in line with our performance management framework. Where this occurs care will be taken to ensure the individual understands the reason for any administrative or management action.

#### (e) Whistleblower Protection Officer

Where requested by the Eligible Discloser who is an employee, a Whistleblower Protection Officer (WPO) will be appointed. The WPO will be the Chief People and Culture Officer or their delegate. The role of WPO is to safeguard the interests of the Eligible Discloser in terms of any applicable legislation (including the Corporations Act), and this Policy, however the WPO is not able to provide legal advice to the Eligible Discloser. Following their appointment, the WPO will be briefed in relation to the Protected Disclosure.

## 3.9 Wrongdoing/Action

Where any wrongdoing is uncovered as a result of a Protected Disclosure, then subject to section 3.8.1 of this Policy (Confidentiality), the matter and suggested actions will be reported to the Chief Executive Officer, or in the case of a serious or substantial wrongdoing, to the Board who, in each case, will approve the appropriate response.

## 3.10 False reporting

If it is found that an employee making a report (whether accepted as a Protected Disclosure or not) has knowingly made a false report, then the conduct of the employee will be considered a serious matter. The employee may then be subject to disciplinary action. Reports can still qualify for protection even if the report turns out to be incorrect or unfounded upon investigation. Incorrect or unfounded reports are not automatically considered false reports.

## 3.11 Reporting

The Ombudsperson must:

- immediately notify the Chair of the Audit Committee and the CEO where a report related to serious misconduct; and
- provide a quarterly report to the Audit Committee;

regarding reports made and any Protected Disclosures.

Unless the Eligible Discloser has consented to disclosure of their identity, reporting pursuant to this section 3.11 must ensure their anonymity. The Eligible Discloser's consent must be obtained prior to reporting their identity, or any information which could be likely to infer their identity.

### Communication with Individuals

The Ombudsperson will also, where communication is possible:

- acknowledge receipt of a potential Protected Disclosure;
- confirm if the disclosure will be treated as a Protected Disclosure;
- provide any notifications or communications following the initial detriment assessment;
- provide ongoing communications as an investigation progresses; and
- confirm when the investigation has concluded and, where appropriate, providing the outcomes of the investigation.

## 4. Roles and responsibilities

This section identifies the individual roles (by title) and responsibilities associated with the management and implementation of this Policy.

### 4.1 Ombudsperson

- The Ombudsperson is Helia's General Counsel and Company Secretary.
- A contact point where employees can seek accurate and confidential information about how this Policy works, what the Policy covers and how a disclosure might be handled, without making a disclosure;
- Alignment of processes and procedures to this Policy;
- Receive and consider reports made pursuant to this Policy;
- Determine, in consultation with the Company's legal advisers, whether reports qualify as Protected Disclosures;
- Discuss matters involving a Director or member of SLT with Chairman of Board or Risk Committee (as appropriate);
- Conduct investigations in relation to reports;
- Ensure confidentiality is maintained;
- Brief the WPO in relation to the Protected Disclosure (where a WPO is appointed); and
- Ensures appropriate records are maintained for each step in the process.
- Subject to applicable laws, to provide updates on the current status of the matter, and the outcome to the individual or whistleblower.
- The development of an awareness program following any updates to this Policy to ensure changes are wide disseminated and accessible to individuals covered by this Policy.

### 4.2 Eligible discloser

- Report any instances of potential Improper Conduct in accordance with the procedures outlined in this Policy.



### 4.3 People and Culture (Whistleblower Protection Officer)

- Serve as Whistleblower Protection Officer when requested by an Eligible Discloser who is an employee;
- Assist in the safeguarding of the interests of the Eligible Discloser in terms of the applicable legislation and this Policy; and
- Ensure confidentiality is maintained.

### 4.4 Product and Procurement Leader

- Assist the Ombudsperson and any other Eligible Recipient with legal obligations as relevant to reports made by suppliers, employees of suppliers or contractors; and
- Communicate the Policy to all our current and future suppliers and contractors.

### 4.5 Legal

- Regularly review the currency of this Policy;
- Assist the Ombudsperson and any other Eligible Recipient with legal obligations as relevant to this Policy; and
- Provide advice to the Company in relation matters which are the subject of this Policy.

### 4.6 Our People

- Reporting any instances of potential Improper Conduct in accordance with the procedures;
- Must not engage in any Detrimental Conduct towards an Eligible Discloser; and
- Provide prompt assistance and all information/ records to Helia's Eligible Recipient, Helia's Ombudsperson and their delegates, as required to investigate any disclosures made pursuant to this policy.
- Training will be provided for all employees, including Board Members, at onboarding, as well as periodically, to ensure ongoing awareness of, and compliance with this Policy.

### 4.7 Helia's Board of Directors

- The Board of Directors is required to approve this Policy; and
- The Board, through its Audit Committee, will monitor the processes and systems in place; and through its Risk Committee, will monitor the broader trends, themes and/or emerging risks highlighted by the disclosures made under this Policy are addressed and mitigated as part of its risk management and corporate governance framework.