

# Whistleblower Policy

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## Contents

<b>1</b>	<b>Purpose of Policy</b>	<b>1</b>
<b>2</b>	<b>APN Work Values</b>	<b>1</b>
<b>3</b>	<b>Circumstances for Disclosure</b>	<b>1</b>
3.1	Who can qualify for protection	1
3.2	Who can receive a Protected Disclosure	1
3.3	How to qualify for protection	2
3.4	Public Interest Disclosures and Emergency Disclosures	3
3.5	Disclosures that do not qualify for protection	4
3.6	Considerations when making a disclosure	5
3.7	How to make a Protected Disclosure	5
3.8	Anonymous disclosure	5
<b>4</b>	<b>Protections for Eligible Whistleblowers who make a Protected Disclosure</b>	<b>6</b>
4.1	Identity protection (confidentiality)	6
4.1.1	Identifying information not to be disclosed to courts or tribunals	7
4.1.2	Protection afforded by APN	7
4.2	Protection from detrimental acts	7
4.2.1	Circumstances for victimisation	7
4.2.2	Management actions that are not considered detrimental conduct	8
4.2.3	Protection provided by APN	8
4.3	Compensation and remedies through courts	9
4.4	Civil, criminal and administrative liability protection	9
<b>5</b>	<b>Handling and Investigating a Disclosure</b>	<b>9</b>
5.1	Handling a disclosure	9
5.2	Investigating a disclosure	9
<b>6</b>	<b>Training</b>	<b>11</b>
<b>7</b>	<b>Questions</b>	<b>11</b>
<b>8</b>	<b>Changes to Policy</b>	<b>11</b>
<b>9</b>	<b>Definitions</b>	<b>12</b>

# Whistleblower Policy

## 1 Purpose of Policy

The purpose of this policy is to establish APN Group's (APN's) framework for handling disclosures made by Eligible Whistleblowers, and the protections afforded to Eligible Whistleblowers.

This policy is designed to provide guidance to all APN Staff and ensure that they feel able to report with confidence any Disclosable Matters which they know, or reasonably suspect, are taking place or may take place. APN is committed to ensuring no APN Staff member suffers detriment for reporting Disclosable Matters.

## 2 APN Work Values

APN encourages a free and open culture in its dealings between APN Staff and people with whom it engages in business. In so doing, APN:

- a) expects all APN Staff to respect the rule of law and abide by appropriate regulations. Furthermore, APN Staff are expected to avoid doing business with any individual, company or institution if that business is connected with activities which are illegal or which could be regarded as unethical;
- b) promotes a culture of open communication and encourages APN Staff to approach the directors or senior management with any issues or concerns they may have; and
- c) recognises that APN Staff may become aware of serious issues within the workplace which have the potential to cause damage to APN's reputation, brand or employees. APN Staff are encouraged to report violations of APN's governance policies or any instances of unlawful or unethical conduct by other APN Staff.

## 3 Circumstances for Disclosure

### 3.1 Who can qualify for protection

Only certain disclosers qualify for protection as a whistleblower under the Corporations Act i.e. an "Eligible Whistleblower".

A person is an Eligible Whistleblower if he or she is currently, or has previously been:

- an officer or employee of APN;
- an individual, or employee of a person, who supplies goods or services to APN (whether paid or unpaid);
- an associate of APN; or
- a relative, spouse, or dependant of any of the above or a relative or dependant of a spouse of any of the above.

### 3.2 Who can receive a Protected Disclosure

The following persons can receive a disclosure of a Disclosable Matter by an Eligible Whistleblower that qualifies for protection i.e. an "Eligible Recipient":

- (a) an "Internal Eligible Recipient", which means:
  - an officer or senior manager of APN which, for the avoidance of doubt, includes APN's CEO, CFO, Company Secretary and directors; or

- a person authorised by APN who is the APN's Compliance Officer;
- (b) an auditor or a member of the audit team conducting an audit of APN;
- (c) an actuary of APN;
- (d) legal practitioners in the circumstances described in section 3.3(b) of this policy; or
- (e) the following regulatory bodies:
  - ASIC;
  - APRA;
  - a prescribed Commonwealth authority;
- (f) Journalists and members of Parliament in the circumstances described in section 3.4 of this policy; or
- (g) in relation to a Protected Disclosure regarding APN's Tax Affairs, the following:
  - an Internal Eligible Recipient;
  - any APN Staff member who has functions or duties that relate to APN's Tax Affairs;
  - a registered tax agent or BAS agent who provides tax agent or BAS services to APN;
  - an auditor or a member of the audit team conducting an audit of APN;
  - an actuary of APN;
  - legal practitioners in the circumstances described in section 3.3(b) of this policy; or
  - the Commissioner of Taxation.

### 3.3 How to qualify for protection

A discloser will make a "**Protected Disclosure**" and will qualify for protection if he or she is an Eligible Whistleblower and:

- (a) makes a disclosure of information concerning a Disclosable Matter (refer to section 3.3.1 of this policy) to an Eligible Recipient; or
- (b) makes a disclosure of information concerning a Disclosable Matter to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act or Taxation Administration Act (even in the event that the legal practitioner concludes that a disclosure does not relate to a Disclosable Matter (refer to section 3.3.1 of this policy)); or
- (c) makes a Public Interest Disclosure or an Emergency Disclosure (refer to section 3.4 of this policy); or
- (d) in relation to a disclosure of information concerning a Disclosable Matter to the Commissioner of Taxation, considers that the information may assist the Commissioner of Taxation to perform their functions or duties under taxation law.

#### 3.3.1 Disclosable Matters

"**Disclosable Matters**" arise in the following circumstances:

- (a) If an Eligible Whistleblower has reasonable grounds to suspect that the information disclosed concerns misconduct or an improper state of affairs or circumstances in relation to APN.

Examples of Disclosable Matters which may be covered by this policy are as follows (not exhaustive):

- (i) illegal conduct such as theft, use of violence or threatened violence, criminal damage against property;
  - (ii) fraud, money laundering or misappropriation of funds;
  - (iii) offering or accepting bribes;
  - (iv) financial irregularities;
  - (v) breach of legal or regulatory requirements; or
  - (vi) engaging in or threatening to engage in detrimental conduct against a person who is planning to or has made or is suspected to have made a Protected Disclosure.
- (b) If an Eligible Whistleblower has reasonable grounds to suspect that the information disclosed indicates that APN, or an officer or employee of APN, has engaged in conduct that:
- (i) contravenes any provisions of the Corporations Act, or other prescribed legislation;
  - (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 the financial system even if it does not involve a breach of a particular law.
- (c) If, in relation to a disclosure about APN's Tax Affairs:
- (i) that is made to any of the Eligible Recipients referred to in section 3.2(g) of this policy, an 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 APN; and
    - considers that the information may assist the recipient perform functions or duties in relation to the Tax Affairs of APN; or
  - (ii) that is made to the Commissioner of Taxation where the Eligible Whistleblower considers that the information may assist the Commissioner of Taxation perform their functions or duties in relation to the Tax Affairs of APN.

### 3.4 Public Interest Disclosures and Emergency Disclosures

This section relates to disclosures made to Journalists and members of Parliament which qualify for protection.

We encourage an Eligible Whistleblower to seek independent legal advice before making any Public Interest Disclosure or Emergency Disclosure.

**3.4.1 Public Interest Disclosure** is the disclosure of information where:

- the Eligible Whistleblower has previously made a Protected Disclosure that qualifies for protection to ASIC, APRA or a Commonwealth authority; and
- at least 90 days have passed since the Protected Disclosure was made; and
- the Eligible Whistleblower does not have reasonable grounds to believe that action has been or is being taken to address the Protected Disclosure; and

- the Eligible Whistleblower has reasonable grounds to believe that making a Public Interest Disclosure would be in the public interest; and
- after the end of the 90 days, the Eligible Whistleblower makes a written notification to the body to which the Protected Disclosure was made. This should include sufficient information to identify the Protected Disclosure and state the intention to make a Public Interest Disclosure; and
- the Eligible Whistleblower only includes enough information in the Public Interest Disclosure to inform the recipient of the disclosable matter.

**3.4.2 Emergency Disclosure** is the disclosure of information where:

- the Eligible Whistleblower has previously made a Protected Disclosure that qualifies for protection to ASIC, APRA or a Commonwealth authority; and
- the Eligible Whistleblower has reasonable grounds to believe that the information disclosed in the Protected Disclosure concerns a substantial or imminent danger to the health or safety of one or more persons, or to the natural environment; and
- the Eligible Whistleblower makes a written notification to the body to which the Protected Disclosure was made. This should include sufficient information to identify the Protected Disclosure and state the intention to make an Emergency Disclosure; and
- the Eligible Whistleblower only includes enough information in the Emergency Disclosure to inform the recipient of the substantial and imminent danger.

### 3.5 Disclosures that do not qualify for protection

Disclosures by Eligible Whistleblowers that do not comply with sections 3.3 or 3.4 of this policy do not qualify for protection under the Corporations Act.

Disclosures relating solely to personal work-related grievances also do not qualify for protection under this policy or the Corporations Act.

Personal work-related grievances occur where:

- (a) the information disclosed concerns a grievance about any matter in relation to the Eligible Whistleblower's employment, or former employment, having (or tending to have) implications for the Eligible Whistleblower personally; and
- (b) the information:
  - (i) does not have significant implications for APN, or another Regulated Entity, that do not relate to the Eligible Whistleblower; and
  - (ii) does not concern conduct or alleged conduct as set out in paragraph 3.3.1(c) of this policy.

Examples of a personal work-related grievance are (list not exhaustive):

- an interpersonal conflict between the Eligible Whistleblower and another APN Staff member;
- a decision relating to the engagement, transfer or promotion of the Eligible Whistleblower;
- a decision relating to the terms and conditions of engagement of the Eligible Whistleblower;

- a decision to suspend or terminate the engagement of the Eligible Whistleblower or otherwise to discipline the Eligible Whistleblower.

### 3.5.1 Exceptions

However, a personal work-related grievance may qualify for protection if:

- it includes information about misconduct, or information about misconduct is accompanied by a personal work-related grievance (i.e. it is a 'mixed report');
- APN has breached employment or other laws punishable by imprisonment for a period of more than 12 months; or engaged in conduct that has endangered the public; or the disclosure relates to information that suggests misconduct beyond the Eligible Whistleblower's own personal circumstances;
- the Eligible Whistleblower suffers from or is threatened with detriment for making a disclosure; or
- the Eligible Whistleblower seeks legal advice or legal representation about the operation of the whistleblower protection under the Corporations Act.

Please refer to the **APN Staff Handbook** for more information on how APN Staff can internally raise personal work-related grievances that are not covered by this policy.

### 3.6 Considerations when making a disclosure

In making a Protected Disclosure to an Eligible Recipient, the Eligible Whistleblower must have reasonable grounds to suspect that the information disclosed concerns a Disclosable Matter (refer to section 3.3.1 of this policy) in order to qualify for protection.

The Eligible Whistleblower's belief need not be correct (i.e. it might be discovered subsequently that they were in fact wrong) however, the Eligible Whistleblower must show that they held a reasonable suspicion in the circumstances at the time of making the Protected Disclosure.

This policy provides employees and officers of APN with an avenue to raise legitimate and serious suspicions about Disclosable Matters. It is unacceptable for 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 result in disciplinary action up to and including termination of an employee's employment, or termination of an officer's engagement.

### 3.7 How to make a Protected Disclosure

An Eligible Whistleblower can make a confidential Protected Disclosure of a Disclosable Matter to an Internal Eligible Recipient by:

- (a) contacting an Internal Eligible Recipient in person, via post, by email or by phone. The contact details for Internal Eligible Recipients can be found in the 'Phonelist' document available on the APN intranet; or
- (b) emailing the dedicated APN whistleblower mailbox at [CSecretary@apngroup.com.au](mailto:CSecretary@apngroup.com.au).

A Protected Disclosure can be made during or outside business hours.

Alternatively, a Protected Disclosure may be made to the relevant external regulator or to other Eligible Recipients.

### 3.8 Anonymous disclosure

A Protected Disclosure can be made anonymously and still be protected under the Corporations Act. There is no requirement for an Eligible Whistleblower to identify himself or herself in order to be protected.

An Eligible Whistleblower can choose to remain anonymous while making a Protected Disclosure, over the course of investigation and after the investigation is finalised. An Eligible Whistleblower can also refuse to answer questions that they feel could reveal their identity any time, including during follow-up conversations.

Notwithstanding this, we would like to encourage an Eligible Whistleblower who wishes to remain anonymous to maintain two-way communication with APN to facilitate its investigation. To the best of its abilities, APN will take measures to protect the Eligible Whistleblower's anonymity such as by adopting a pseudonym, redacting certain documents, referring to the Eligible Whistleblower using language that does not identify their gender, age or role, and/or securely storing all materials relating to the Protected Disclosure (list is not exhaustive).

#### **4 Protections for Eligible Whistleblowers who make a Protected Disclosure**

The following protections are owed to an Eligible Whistleblower for making a Protected Disclosure:

- (a) their identity is protected (confidentiality);
- (b) they are protected from detrimental acts i.e. victimisation is prohibited;
- (c) they can seek compensation and remedies through courts;
- (d) they are not subject to any civil, criminal or administrative liability (including disciplinary action) for making the Protected Disclosure; and
- (e) if the Protected Disclosure is made to the Commissioner of Taxation or is a Public Interest Disclosure or an Emergency Disclosure, the information is not admissible in evidence against the person in criminal proceedings or in proceedings for the imposition of a penalty.

Protection under this policy applies even if the Protected Disclosure concerns an offence or breach listed above which took place overseas.

##### **4.1 Identity protection (confidentiality)**

Both criminal and civil penalties can apply to companies and individuals for failing to safeguard confidentiality of the Eligible Whistleblower's identity.

This means that APN, the Eligible Recipient(s) and/or any individual(s) can be exposed to criminal and civil penalties if:

- (a) they fail to keep the Eligible Whistleblower's identity confidential; or
- (b) they provide information that is likely to lead to the identification of the Eligible Whistleblower, and that such information was obtained, whether directly or indirectly, from or because of the Protected Disclosure.

However, an Eligible Whistleblower's identity may be revealed in the following circumstances:

- (a) with the consent of the Eligible Whistleblower; or
- (b) if it is made to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of Part 9.4AAA of the Corporations Act; or
- (c) if it is made to ASIC; APRA; the Commissioner of Taxation; a member of the Australian Federal Police; or
- (d) if it is made by ASIC, APRA or a member of the Australian Federal Police to a Commonwealth, State or Territory authority, for the purposes of assisting that authority in the performance of its functions or duties; or



- (e) if it is made to a person or body prescribed by the Corporations Act regulations.

If an Eligible Whistleblower has noted or suspects a breach of their confidentiality, a complaint can be lodged with APN or regulatory bodies such as ASIC, APRA or the Commissioner of Taxation for investigation.

#### **4.1.1 Identifying information not to be disclosed to courts or tribunals**

The Eligible Whistleblower is not required to disclose to a court or tribunal, or produce a document to a court or tribunal, that may disclose their identity or information likely to lead to their identification.

The exception to this is where it is necessary for the purposes of giving effect to whistleblower legislation, or if the court or tribunal thinks it necessary in the interests of justice to do so.

#### **4.1.2 Protection afforded by APN**

The various forms of protection that APN will implement to protect an Eligible Whistleblower's identity will vary depending on the circumstances of each case. However, these may include (list not exhaustive):

- (a) ensuring confidentiality in all aspects of the investigation and protecting the Eligible Whistleblower's identity. We will ensure that the Eligible Whistleblower's calls, notes, emails and other communications on the Protected Disclosure will be handled by Internal Eligible Recipients confidentially. The Eligible Whistleblower will be referred to in a gender-neutral context;
- (b) permitting limited APN Staff members to conduct the investigation; or engaging an independent third party to conduct the investigation and provide findings directly to the board of APN PG, APN FM and/ or APN RE as applicable. Such investigation may be the subject of client legal privilege;
- (c) ensuring sound record-keeping and information-sharing processes which could encompass (i) secured storage of all paper and electronic documents/ materials relating to the Protected Disclosure ; (ii) restriction of information flow to the board of APN PG, APN FM and/or APN RE, Internal Eligible Recipient(s) and APN Staff members involved in handling and investigating the Protected Disclosure; and (iii) reminder to all involved in the handling and investigation process regarding confidentiality requirements i.e. that unauthorised disclosure of the Eligible Whistleblower's identity is a criminal offence;
- (d) monitoring and managing the behaviour of other APN Staff;
- (e) offering a leave of absence while a Protected Disclosure is investigated; and/or
- (f) relocating APN Staff to a different working group or department.

## **4.2 Protection from detrimental acts**

Victimisation of any person because of a belief or suspicion that that person may have made, proposes to make or could make a Protected Disclosure is prohibited. Both criminal and civil penalties can apply to such conduct.

### **4.2.1 Circumstances for victimisation**

Victimisation can occur in the following circumstances:

#### **(a) Actually cause detriment to another person**

The victimiser engages in conduct that causes any detriment to another person in the belief or suspicion that a person has made, may have made, proposes to make or could make a Protected Disclosure.

**(b) Threatening to cause detriment to another person**

The victimiser makes a threat to another person to cause any detriment to that person (or another person) because that person has made, may have made, proposes to make or could make a Protected Disclosure and the victimiser:

- (i) intends the person to fear that the threat will be carried out. Note that the person does not have to actually fear that the threat will be carried out; or
- (ii) is reckless as to causing the person to fear that the threat will be carried out.

**Threats** may be expressed or implied, or, conditional or unconditional.

**Detriment** includes (without limitation) any of the following:

- (a) dismissal of an employee;
- (b) injury of an employee in his or her employment;
- (c) alteration of an employee's position or duties to his or her disadvantage;
- (d) discrimination between an employee and other employees of the same employer;
- (e) harassment or intimidation of a person;
- (f) harm or injury to a person, including psychological harm;
- (g) damage to a person's property;
- (h) damage to a person's reputation;
- (i) damage to a person's business or financial position; and
- (j) any other damage to a person.

**4.2.2 Management actions that are not considered detrimental conduct**

APN does not consider the following management actions to be detrimental conduct:

- (a) administrative action that is reasonable for the purposes of protecting the Eligible Whistleblower (e.g. relocating the Eligible Whistleblower to a different working group/ department/ working area/office to protect them from detriment); or
- (b) managing an Eligible Whistleblower's unsatisfactory work performance in-line with APN's performance appraisal process.

**4.2.3 Protection provided by APN**

The various forms of protection that APN will implement to protect an Eligible Whistleblower from detrimental acts will vary depending on the circumstances of each case. However, these may include (not exhaustive):

- (a) engaging necessary interventions to protect the Eligible Whistleblower if the detriment has occurred. This may be done as part of the Grievance Procedure outlined in the APN Staff Handbook;
- (b) assessing and mitigating the risk of detriment against the Eligible Whistleblower and any other person(s) involved;
- (c) providing necessary support such as counselling or other professional services where necessary to the Eligible Whistleblower to manage stress, time or performance impacts resulting from the making of the Protected Disclosure; and/or
- (d) ensuring management is aware of their responsibilities in maintaining confidentiality of a Protected Disclosure, managing conflicts and ensuring fairness when managing

performance appraisal or taking management actions in relation to the Eligible Whistleblower and/or APN Staff involved.

If an Eligible Whistleblower believes that they have suffered detriment, they should seek independent legal advice or contact regulatory bodies such as ASIC, APRA or the Commissioner of Taxation.

#### 4.3 Compensation and remedies through courts

The Eligible Whistleblower can seek compensation and remedies through the courts if:

- (a) they suffer loss, damage or injury because of making a Protected Disclosure; and/or
- (b) APN has failed to exercise reasonable precautions and due diligence to prevent them suffering from detrimental conduct.

We encourage Eligible Whistleblowers to seek independent legal advice should the above circumstances occur.

#### 4.4 Civil, criminal and administrative liability protection

The Eligible Whistleblower is protected from civil, criminal and administrative liabilities in relation to them making their Protected Disclosure. However, these protections do not grant immunity for any Disclosable Matter that the Eligible Whistleblower has engaged in that is contained in their Protected Disclosure.

### 5 Handling and Investigating a Disclosure

#### 5.1 Handling a disclosure

If an Internal Eligible Recipient receives a disclosure about a Disclosable Matter from an Eligible Whistleblower, they must:

- (a) within a reasonable period, inform an individual occupying one of the following positions of the nature and substance of the disclosure (provided that the disclosure does not involve information about the individual occupying the position):
  - i. the CEO; or
  - ii. the Company Secretary; and
- (b) not breach the confidentiality requirements in section 4.1 of this policy.

#### 5.2 Investigating a disclosure

##### **Step 1 Preliminary Assessment**

After receiving notification from the Internal Eligible Recipient, the CEO or Company Secretary will make a preliminary assessment on whether the disclosure qualifies as a Protected Disclosure; the scope and time frame of investigation; and resources (technical/financial/legal/taxation) required to support the investigation. This will also be promptly reported to APN PG, APN FM and/ or APN RE Board.

##### **Step 2 Investigation**

An investigation may be conducted internally or through the engagement of an external investigator. Where appropriate, the investigation may be undertaken under client legal privilege. The investigation aims to address whether:

- (a) the Eligible Whistleblower had reasonable grounds to believe that the information they disclosed concerned a Disclosable Matter and hence qualifies for protection; and
- (b) the nature and substance of the disclosure is substantiated or unsubstantiated.

APN will ensure the investigation is conducted:

- (a) with the purpose of gathering all relevant evidence and in accordance with the rules of natural justice; and
- (b) in a confidential manner, including compliance with the confidentiality requirements in section 4.1 of this policy. Without the Eligible Whistleblower's consent, APN will not disclose information that is likely to lead to the identification of the Eligible Whistleblower as part of the investigation process unless:
  - (i) the information does not contain the Eligible Whistleblower's identity;
  - (ii) APN has removed all identifying details (e.g. Eligible Whistleblower's name, position title and other identification details); and
  - (iii) it is reasonably necessary in order for an investigation to proceed effectively;
- (c) in an objective, fair and independent manner; and
- (d) via sound record-keeping and information-sharing processes (refer to section 4.1.3(c) of this policy).

The timeframe taken for investigation can vary depending on the nature of the disclosure. At times, there could also be limitations to our investigation process. For instance, APN may not be able to undertake the investigation if it is unable to contact the Eligible Whistleblower or there is insufficient information provided in the disclosure.

APN will provide regular updates to the Eligible Whistleblower during the various stages of the investigation process if the Eligible Whistleblower is willing to and can be contacted. The frequency of such updates is again dependent on the nature of the disclosure and timeframe of the investigation process.

The APN PG, APN FM and/or APN RE Board will also be updated on the various stages of the investigation process while preserving confidentiality.

### **Step 3: Outcome**

The investigation outcome and recommended actions arising will be documented and reported to the APN PG, APN FM and/or APN RE Board at the conclusion of the investigation while preserving confidentiality.

If it is found that the Eligible Whistleblower qualifies for protection, he or she will be afforded protection set out under section 4 of this policy.

If a Protected Disclosure is made and it relates to or mentions any APN Staff member, APN will ensure the fair treatment of the staff member by:

- (a) to the extent possible of not divulging information that may reveal the Eligible Whistleblower's identity and when appropriate, making the staff member aware of the nature of the allegations relating to or mentioning them and updating the staff member on the progress of the investigation;
- (b) giving the staff member an opportunity to respond to the allegations relating to or mentioning them; and
- (c) making the staff member aware of any Employee Assistance Programs (EAP) services available to them.

If it is found that the Protected Disclosure indicates a systemic issue or concern within APN, a formal, in-depth investigation may be initiated. However, this would be subject to the concurrence of the APN PG, APN FM and/or APN RE Board.

If it is found that that the Eligible Whistleblower's disclosure does not qualify for protection, APN will explain to the Eligible Whistleblower the reasons why and provide guidance on next steps.

To the best of its ability, APN will provide details of the investigation outcome to the Eligible Whistleblower as soon as practicable. However, in circumstances where it would not be appropriate to do so, a written explanation may be provided to the Eligible Whistleblower.

## **6 Training**

APN will carry out training for APN Staff to educate them on their rights and obligations under whistleblower legislation.

APN will carry out separate training for Internal Eligible Recipients on how to respond to disclosures of Disclosable Matters by Eligible Whistleblowers.

## **7 Questions**

APN encourages all APN Staff to report any behaviour or activity that they are concerned with, which may be fraudulent or improper. APN is committed to ensuring that APN Staff are not disadvantaged or discriminated against for reporting unacceptable behaviour.

Wherever possible, APN is committed to safeguarding confidentiality at all times. If you feel the issue is not being addressed appropriately, the matter should be escalated to the CEO or Company Secretary. At any time, you can make a report directly to the CEO or Company Secretary.

## **8 Changes to Policy**

APN will review this policy periodically to ensure it remains appropriate to the legal and regulatory framework in which APN operates. Any changes will be communicated to APN staff and posted on APN's intranet site and website.

## 9 Definitions

**APN** means APN FM, APN Fund, APN PG and any other related bodies corporate.

**APN FM** means APN Funds Management Limited.

**APN Fund** means any managed investment scheme managed by APN FM, APN RE or any other member of the APN Group.

**APN Group or APN** means APN PG and any of its controlled or related entities including APN FM and APN RE.

**APN PG** means APN Property Group Limited.

**APN RE** means APN RE Limited.

**APN Staff** means and includes any director, officer, senior manager or other employee of APN and any other employee of or consultant to an APN Group entity as designated by the board of APN PG, APN FM or APN RE.

**Corporations Act** means the Corporations Act 2001 (Cth).

**Journalist** means a person who is working in a professional capacity as a journalist for any of the following:

- a newspaper or magazine;
- a radio or television broadcasting service;
- an electronic service (including a service provided through the internet) that:
  - is operated on a commercial basis, or operated by a body that provides a national broadcasting service; and
  - is similar to a newspaper, magazine or radio or television broadcast.

**Regulated Entity** means a company; corporation to which Paragraph 51(xx) of the Australian Constitution applies; an ADI, an authorised NOHC or a subsidiary of an ADI or an authorised NOHC; a general insurer, an authorised NOHC or a subsidiary of a general insurer or an authorised NOHC; a life company, a registered NOHC or a subsidiary of a life company or a registered NOHC; a superannuation entity or a trustee or a superannuation entity; an entity prescribed by the regulations for the purposes of this paragraph.

**Tax Affairs** means affairs relating to any tax imposed by or under, or assessed or collected under, a law administered by the Commissioner of Taxation.