

Whistleblower Policy

1.0 Statement

Qscan Group (**Qscan**) is committed to ensuring that its activities and operations are undertaken in an ethical and legally compliant manner, in accordance with Qscan's objectives.

Qscan seeks to promote an environment where concerns about business practices are primarily raised and addressed through usual communication channels (e.g., raised with the employee's manager or other senior manager). However, Qscan recognises that there may be instances where a person does not feel comfortable or safe using these channels or where the circumstances require more formal reporting. In such cases, Qscan encourages disclosure of concerns in accordance with this policy.

2.0 Purpose

The purpose of this policy is to:

- help deter wrongdoing, in line with Qscan's risk management and governance framework
- encourage disclosure of suspected wrongdoing
- ensure individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported
- ensure disclosures are dealt with appropriately and in a timely manner
- provide transparency around Qscan's framework for receiving, handling and investigating disclosures
- support Qscan's values, company objectives, long-term sustainability and reputation and
- meet Qscan's legal and regulatory obligations.

3.0 Scope

This policy applies to Qscan's current and former:

- directors and officers
- employees
- volunteers
- consultants, contractors, suppliers and service providers (including their employees) and
- business partners,

(and the spouses, dependants and relatives of the persons listed above).

4.0 Which disclosures does this policy apply to?

This policy deals with the reporting / disclosures of real or perceived misconduct or unlawful conduct engaged in by persons connected with Qscan. This policy does not apply to Personal Work-Related Grievances. Such matters should be raised under Qscan's Grievance Policy.

In order for a disclosure to be covered by this policy, it must be:

- made by a person to whom this policy applies (see part 3)
- about a Disclosable Matter (see paragraph 12.1) and
- made to an Eligible Recipient (see paragraph 12.2).

If you make a disclosure that is covered by this policy, you will be entitled to Whistleblower Protections (see part 7).

A disclosure is not covered by this policy, and you will not be entitled to Whistleblower Protections if you make a disclosure:

- to someone other than an Eligible Person or
- that is not about a Disclosable Matter or
- that you know to be false or
- that you do not have reasonable grounds or a reasonable basis for believing the content of.

A disclosure that is found to be false, malicious, deliberately misleading, frivolous or otherwise having been made without reasonable grounds will not attract Whistleblower Protections and the discloser may be subject to disciplinary action for making such a disclosure.

5.0 Making a disclosure

5.1 When to make a disclosure

You should make a disclosure under this policy if you have reasonable grounds to suspect that a person involved with Qscan has engaged in conduct which falls within the scope of a Disclosable Matter.

5.2 How and who to make a disclosure

- To be regarded as a Whistleblower and be afforded Whistleblower Protections, disclosures must be:
 - about a Disclosable Matter and
 - only be made to an Eligible Recipient.
- Eligible Recipients are defined in paragraph 12.2 below and include designated internal persons, external persons and regulatory bodies, legal practitioners and, in some limited circumstances, journalists and members of parliament.
- Qscan encourages internal disclosure in the first instance but understands that some circumstances may warrant external disclosure (either with or without first disclosing internally).
- Internal disclosure

The primary person designated to receive disclosures under this policy is the Qscan Whistleblower Protection Officer (**WPO**). The assigned WPO is the Group Chief People Officer (**CPO**). You can make a disclosure to the WPO:

By Post Qscan Group
CONFIDENTIAL
Attention: Whistleblower Protection Officer
Level 2, 2-12 Wagner Road
Clayfield, Qld 4011

By email WPO@qscan.com.au

Alternatively, you can make a disclosure to:

- the Qscan Group Chief Executive Officer (**CEO**)
- the Head of Australia & New Zealand, Morrison & Co
- any of the other internal Eligible Recipients listed in paragraph 12.2.

You can send your disclosure in any written form or can use the Whistleblower Form on the intranet.

Disclosures must set out the reasons for your concerns / the alleged Disclosable Matter and provide any supporting evidence that you possess. You should include as much information about the matter as possible, including the names of the people involved, dates, locations, etc.

Disclosures can be made anonymously, although this may impede Qscan's ability to properly investigate the matters alleged and may also prevent Qscan from reporting back to you.

Internal disclosures will be handled in accordance with part 6 of this policy.

e. External disclosure – “Your Call”

If you do not wish to make a disclosure internally, you can make it to our external and independent whistleblowing service provider - Your Call Whistleblowing Solutions (**Your Call**).

This option allows you to:

- remain completely anonymous or
- identify yourself to Your Call only (and not to Qscan) or
- identify yourself to both Your Call and Qscan.

You can make a disclosure to Your Call via:

- their website (24/7) <https://www.yourcall.com.au/report> (you will need to enter the Qscan unique identifier code: **QSCAN**)
- by phone between 9.00am-12.00am AEST on business days - 1300 790 228

Your Call acts as an intermediary between you and Qscan by receiving and forwarding communication between all parties. They are not responsible for investigating your disclosure. All disclosures to Your Call will be handled in accordance with part 6 of this policy.

When you make a disclosure to Your Call, details of your disclosure will be sent to Qscan. Where you have elected to remain anonymous to Qscan, your disclosure will be de-identified.

After making a disclosure, you will be provided with a unique Disclosure Identification Number (DIN) and access to a secure online Message Board.

The Message Board allows ongoing anonymous communication with Your Call and/or Qscan.

The Message Board can be used to receive updates, share further Information / evidence and request support or report retaliation. If you cannot access the Message Board, you can contact Your Call via phone (above) for verbal updates.

Accessibility

If you are deaf, or have a hearing or speech impairment, you can contact Your Call online or through the National Relay Service. Simply choose your contact method at www.relayservice.gov.au and request Your Call's hotline 1300 790 228.

If you have difficulty speaking or understanding English, contact us through the [Translating and Interpreting Service](#) (TIS) [131 450](tel:131450) and ask for Your Call on 1300 790 228.

f. Other external disclosure options

You can make a disclosure to other external Eligible Persons by contacting them directly (see further at paragraph 12.2).

Please be aware that in most circumstances, making a disclosure to the media or a member of parliament is not a disclosure that is protected under whistleblowing laws. However, you will be regarded as a Whistleblower in circumstances where you make a Public Interest Disclosure or an Emergency Disclosure. It is recommended that you seek legal advice before making a disclosure to the media or a member of parliament.

Where you make an external disclosure to someone other than Your Call, Qscan has no involvement in the processes that they undertake as a result.

5.3 More information

You can contact the WPO to obtain additional information about this policy prior to making a disclosure.

You may wish to seek legal advice prior to making a disclosure under this policy.

5.4 Disclosures not covered by this policy

Please note that if you make a disclosure:

- to a person or body that is not an Eligible Recipient or
- that is not about a Disclosable Matter,

you will not be regarded as a Whistleblower and will not be entitled to Whistleblower Protections under this policy.

6.0 Handling internal and your call disclosures

6.1 Receipt of disclosures

Disclosures made under this policy that are received by:

- internal persons other than the WPO or
- by Your Call,

must be forwarded to the WPO as soon as reasonably practicable.

If the disclosure involves:

- the WPO – the disclosure must be forwarded to the Qscan CEO or
- the Qscan CEO – the disclosure must be forwarded to the Head of Australia & New Zealand, Morrison & Co (not the WPO).

6.2 Assessment

The WPO in consultation with the CEO and/or Morrison & Co. as appropriate, will determine whether the disclosure falls within the scope of this policy and, if so, the scope of any investigation required.

The WPO (or CEO or Morrison & Co. as the case may be) will then notify the person making the disclosure (if their identity is known) and inform them:

- whether their disclosure falls under the scope of this policy and
- what (if any) action Qscan intends to take in response to disclosure.

6.3 Investigation

Where it is determined that an investigation is required, the WPO (or CEO or Morrison & Co. as the case may be) will appoint an investigator. The investigator may be the WPO or any other appropriate internal or external person.

The purpose of any investigation is to determine whether there is enough evidence to substantiate or refute the matters reported.

The precise investigation process undertaken will vary depending on the nature of the conduct to be investigated and disclosures made.

Typically, an investigation will involve the Investigator:

- reviewing the disclosure
- speaking with the Whistleblower (where their identity is known) to ascertain what information the Whistleblower consents to being disclosed about their identity
- collecting physical evidence regarding the alleged conduct
- interviewing witnesses to the alleged conduct
- notifying the subject of the disclosure (i.e., the alleged wrongdoer) about the investigation and giving them an opportunity to respond to the allegations against them
- keeping the subject of the disclosure and the Whistleblower informed of the progress of the investigation (where their identity is known or contact details have been provided) and
- preparing and submitting an investigation report and recommendations to the WPO, CEO and / or Morrison & Co. (as applicable).

Investigators may be assisted by other employees or external advisers as deemed appropriate in the circumstances.

Qscan will endeavour to keep a Whistleblower updated in relation to the investigation process.

Upon receipt of the investigation report, the WPO, CEO and Morrison & Co. (as appropriate) will determine the appropriate remedial or corrective action to be taken (if any) considering the investigation report and findings. Where the disclosure involves the WPO or CEO, they will not be involved in this process.

Where appropriate, the WPO will inform the Whistleblower of the findings of the investigation (as they relate to the conduct reported by the Whistleblower) and any remedial or corrective actions that Qscan intends to take as a result of those findings. Where the disclosure involves the WPO, the CEO will have this responsibility; and where the disclosure involves the CEO, Morrison & Co. will have this responsibility.

Whistleblowers must keep confidential all reports associated with the disclosure and any associated investigation.

6.4 Review

A Whistleblower who is not satisfied with the action taken by Qscan in relation to their disclosure can:

- seek a review by the Qscan CEO (or Morrison & Co. if the CEO is involved in the disclosure) and/or
- consider making a complaint to the relevant regulatory body.

7.0 How are whistleblowers protected?

7.1 Identity protection (confidentiality)

You can choose to remain anonymous while making a disclosure under this policy. However, if you wish to remain anonymous, it is recommended that you make your disclosure to Your Call (who can then keep your name confidential from Qscan) so that there is an avenue for ongoing communication with Qscan.

If you do not provide your name to Your Call, we may be limited in how we can investigate the matters you disclose.

The identity of a Whistleblower (where known) must be kept strictly confidential.

Qscan will take all reasonable precautions to protect the identity of Whistleblowers. This can include, but is not limited to document redaction, use of pseudonyms, maintaining your anonymity, secure document storage or other relevant identity protection methods.

A person cannot disclose the identity of a Whistleblower or information that is likely to lead to the identification of the Whistleblower (which they have obtained directly or indirectly because Whistleblower made a disclosure that qualifies for Whistleblower Protections).

The identity of a Whistleblower will only be disclosed in circumstances where:

- the disclosure is permitted or required by law (for example, disclosures to ASIC, APRA, the ATO or the AFP)
- the disclosure is to a legal practitioner for the purpose of obtaining legal advice or representation about Whistleblower Protections or
- the Whistleblower consents to the disclosure.

Qscan may disclose the information contained in the Whistleblower disclosure (with or without the Whistleblower's consent) if:

- the information does not disclose the Whistleblower's identity
- Qscan has taken all reasonable steps to reduce the risk that the Whistleblower will be identified from the information and
- it is reasonably necessary for investigating the issues raised in the disclosure.

It is unlawful for a person to identify a Whistleblower or disclose information that is likely to lead to the identification of the Whistleblower other than as permitted above.

A Whistleblower can make a complaint to Qscan under this policy or make an external complaint to a regulator such as ASIC, APRA or the ATO if they believe that information has been disclosed about their identity in contravention of the above provisions.

7.2 Protection from detrimental treatment

Qscan is committed to ensuring that a Whistleblower who makes, or proposes to make, or could make, a disclosure in accordance with this policy is not subjected to detrimental treatment as a result of making (or potentially making) that disclosure (even if the disclosure is subsequently determined to be incorrect or is not substantiated, provided there were reasonable grounds for making the disclosure).

All reasonable steps will be taken by Qscan to ensure that a Whistleblower does not suffer detrimental treatment because they have made, propose to make or could make a disclosure in accordance with this policy.

Detrimental treatment includes dismissal, injury, demotion, discrimination, harassment, intimidation, disciplinary action, bias, threats, victimisation or other unfavourable treatment because the Whistleblower made, could make or intends to make a disclosure under this policy.

Detrimental treatment does not include administrative action that is reasonable for the purpose of protecting a Whistleblower from detriment or taking reasonable steps to manage the Whistleblower's performance in accordance with Qscan's performance management processes.

A person who subjects a Whistleblower to detrimental treatment in breach of this section will be subject to disciplinary action. This is a serious matter which may also expose the person to civil and criminal sanctions.

The protections in this section do not prevent Qscan from taking disciplinary action against a Whistleblower who is found to be involved in the Disclosable Matter.

A Whistleblower who believes that he or she (or a person related or associated to them) has been subjected to detrimental treatment because of their status as Whistleblower, should immediately report this to the WPO or the CEO. A complaint can also be made to an external regulatory body such as ASIC, APRA or the ATO.

7.3 Compensation and other remedies

Whistleblowers may be able to seek compensation or other remedies through the courts if:

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

Whistleblowers should seek their own legal advice about these matters.

7.4 Protection from legal action

A Whistleblower is protected from any civil, criminal and administrative liability in relation to their disclosure.

However, a Whistleblower is not protected from liability in relation to any misconduct that the Whistleblower has engaged in that is revealed in or as a result of their disclosure.

8.0 Support for whistleblowers

8.1 Designated Protection Officer

Qscan may appoint a Designated Protection Officer to support Whistleblowers.

The Designated Protection Officer will be the Whistleblower's primary point of contact. They can also arrange additional support if needed and escalate any concerns the Whistleblower has regarding how their disclosure is being dealt with.

Qscan can only appoint a Designated Protection Officer where the Whistleblower has agreed to share their identity with the Designated Protection Officer.

8.2 Other support

Whistleblowers and those involved in investigations under this policy have access to:

- flexible work arrangements where necessary and appropriate

- free and confidential counselling through Qscan’s employee assistance provider – Assure on 1800 808 374 or via info@assureprograms.com.au and
- support and further information from HR and other members of the management team.

You may also find external providers such as Lifeline (13 11 14) and Beyond Blue (1300 22 4636) to be of assistance.

9.0 Access to policy and training

This policy is available on Qscan’s intranet and website.

All employees and board members will be required to complete Whistleblower training upon commencement of employment and refresher training every two years.

10.0 Breach of policy

Non-compliance with this policy can give rise to disciplinary action, including termination of employment or engagement. Where unlawful conduct is engaged in, the person engaging in that conduct can be subject to prosecution and criminal sanctions.

Suspected breach of this policy should be reported to the WPO or CEO immediately for investigation.

11.0 Review of policy

This policy is to be reviewed at least every two years or earlier in the event of changes in underlying legislation. The effectiveness of this policy, and its ongoing compliance with legal obligations will be reviewed at this time.

The Governance Committee is responsible for monitoring the effectiveness of this policy and conducting necessary reviews.

Any changes to this policy must be approved by the Board.

12.0 Definitions

For the purposes of this policy:

12.1 Disclosable Matter means information that that you have reasonable grounds to suspect concerns:

- misconduct (including fraud, negligence, default, breach of trust and breach of duty, breach of law) or
- an improper state of affairs or circumstances (for example systematic issues, tax issues).

For example, information regarding:

- illegal conduct (such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property)
- misconduct or improper dealings in relation to Qscan’s tax affairs
- fraud, money laundering or misappropriation of funds
- offering or accepting a bribe
- financial irregularities
- failure to comply with, or breach of, legal or regulatory requirements
- conduct that represents a danger to the public or financial system and

- engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure,

are all Disclosable Matters.

Information that is purely about a Personal Work-Related Grievance is not a Disclosable Matter.

12.2 Eligible Recipient means:

- the WPO, a member of Qscan's board, the CEO, the CFO, a senior manager
- the Head of Australia & New Zealand, Morrison & Co
- Your Call or any other person or entity authorised by Qscan to receive disclosures under this policy (i.e., Your Call)
- Qscan's auditors or tax agents
- a legal practitioner – where the disclosure is for the purpose of obtaining legal advice or representation regarding Whistleblower Protections
- ASIC, APRA, the ATO or another commonwealth body prescribed by regulation
- a member of parliament or a journalist where the disclosure is a Public Interest Disclosure or an Emergency Disclosure.

12.3 Emergency Disclosure means a disclosure to a journalist or member of parliament in circumstances where:

- you have already made a disclosure about a Disclosable Matter to ASIC, APRA or another Commonwealth body prescribed by regulation
- you have reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment
- before making the disclosure to the journalist / parliamentarian, you give written notice to the body that you have already disclosed the matter to (and which includes sufficient information to identify the previous disclosure you have made and which states that you intend to make a public interest disclosure) and
- the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or parliamentarian of the substantial and **imminent danger**.

12.4 Personal Work-Related Grievance means a grievance that relates to your current or former employment, and which has or tends to have personal implications for you but does not:

- have any other significant implications for Qscan or
- relate to any conduct or alleged conduct about a Disclosable Matter.

For example, a Personal Work-Related Grievance includes interpersonal conflicts and decisions regarding your individual employment (e.g., terms & conditions, disciplinary action, termination, etc).

Disclosures about Personal Work-Related Grievances do not usually qualify for Whistleblower Protections. However, a disclosure which involves a Personal Work-Related Grievance will still qualify for Whistleblower Protections if:

- it also discloses information about a Disclosable Matter
- it discloses information regarding breach of employment laws or other laws punishable by 12 or more months imprisonment

- it discloses conduct that represents a danger to the public
- it discloses information that suggests misconduct beyond your personal circumstances
- you have suffered from a detriment or you have been threatened with a detriment for making a disclosure or
- you seek legal advice or representation about the operation of Whistleblower Protections.

12.5 Public Interest Disclosure means a disclosure to a journalist or member of parliament in circumstances where:

- you have already made a disclosure about a Disclosable Matter to ASIC, APRA or another Commonwealth body prescribed by regulation
- at least 90 days have passed since that disclosure
- you have reasonable grounds to believe that action is not being taken to address the matters which you have disclosed
- you have reasonable grounds to believe that making a further disclosure to a journalist or member of parliament would be in the public interest and
- before making the disclosure to the journalist / parliamentarian, you give written notice to the body that you have already disclosed the matter to (and which includes sufficient information to identify the previous disclosure you have made and which states that you intend to make a public interest disclosure).

12.6 Qscan Group (Qscan) means Qscan Services Pty Ltd and each of its related and associated entities jointly and severally.

12.7 Whistleblower means a person who makes a disclosure of information relating to a Disclosable Matter to an Eligible Recipient and, as a result, is entitled to Whistleblower Protections.

12.8 Whistleblower Protections means the protections conferred on Whistleblowers under the *Corporations Act 2001* (Cth) and other applicable laws (as summarised in part 7 of this policy).

12.9 WPO means the designated Qscan Group Whistleblower Protection Officer, who is the Group Chief People Officer (CPO).