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BUMA Australia
Speaking Up
Policy

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1 Our Commitment

BUMA Australia and its related companies (BUMA) is committed to a culture of respect and ethical conduct in the way we work and relate to each other. We recognise the value of keeping the laws and standards that apply to us in our work and encourage everyone to 'speak up' and report improper, unethical or illegal conduct.

This policy is underpinned by our corporate values of Safety, People, Integrity, Collaboration, and Innovation, which guide our behaviour and apply to every aspect of our business.

2 Purpose

This policy is a very important tool for helping BUMA to identify Wrongdoing that may not be uncovered unless there is a safe and secure means for disclosing it.

The purpose of this policy is to:

- encourage genuine concerns about possible Wrongdoing in relation to BUMA to be raised as soon as possible;
- provide guidance in relation to how to raise those concerns, and how they will be investigated and the support available to individual's raising concerns under this policy; and
- comply with the legislative requirements under the Corporations Act and the Taxation Administration Act to ensure statutory protection is afforded to anyone who makes a Protected Report.

Nothing in this policy is intended to change or take away any other protections which may be available at law. If there is inconsistency between this policy and the provision of relevant legislation, the provisions of the relevant legislation will apply to the extent of the inconsistency.

3 Who this Policy applies to

This policy applies to all of our, employees, officers, contractors and their employees and any person who is in one of the categories of people set out in section 5.

4 What reports are protected under this policy

To be eligible for the legal protections outlined in this policy, you must:

- (a) be an eligible whistleblower (see section 5);
- (b) report your concerns to an eligible recipient or certain other persons (see section 8); and
- (c) have reasonable grounds to suspect Wrongdoing in relation to BUMA (see section 6).

If your report meets all three of the above these criteria, it is a **Protected Report**.

If your report doesn't meet the above criteria, we still encourage you to raise your concerns with us. However, only Protected Reports receive the legal protections outlined in this policy.

5 Who is eligible Whistleblower?

You are an eligible whistleblower if you are currently, or previously have been, either:

- (a) an officer of BUMA;
- (b) an employee of BUMA, including any volunteers and work experience students;
- (c) a person who supplies goods or services to BUMA, whether paid or unpaid, or an employee of such a person; or
- (d) a spouse, relative or dependent of a person referred to above.

6 What must a Whistleblower report be about?

6.1 What is Wrongdoing?

For the report to be a Protected Report, one of the requirements is that the person making the report has reasonable grounds to suspect Wrongdoing is occurring or has occurred. It is not possible to provide an exhaustive list of the activities which should be reported for the purpose of this policy. Generally, Wrongdoing includes any conduct which an eligible whistleblower has reasonable grounds to suspect:

- (a) is about misconduct or an improper state of affairs or circumstances concerning BUMA;
- (b) indicates that BUMA or any of its officers or employees has engaged in conduct that:
 - (i) involves a breach of or is an offence against any of the following Commonwealth laws: the Corporations Act, the ASIC Act, the Banking Act 1959, the Financial Sector (Collection of Data) Act 2001, the Insurance Act 1973, the Life Insurance Act 1995, the National Consumer Credit Protection Act 1973, or the Superannuation Industry (Supervision) Act 1993, or regulations made under those laws;
 - (ii) is an offence against any other Commonwealth law that is punishable by imprisonment of 12 months or more;
 - (iii) indicates a significant risk to public safety or the stability of, or confidence in, the financial system, even if it does not involve breach of a particular law; or
 - (iv) is indicative of systemic issues, dishonest or unethical behaviour or practices;
- (c) is about misconduct or an improper state of affairs or circumstances in relation to the tax affairs of BUMA or an associated company which the whistleblower considers may assist to perform the functions or duties in relation to the tax affairs of BUMA; or
- (d) involves the deliberate concealment of information tending to show any of the matters listed above.

These matters are referred to as “**Wrongdoing**” in this policy.

6.2 Examples of conduct that may be reported as Wrongdoing

Examples of the types of matters that may be reportable as Wrongdoing as part of a Protected Report include, but are not limited to:

- (e) Dishonesty, corruption, bribery, fraud, money laundering or misappropriation of funds;
- (f) Offering or accepting a bribe;
- (g) Unsafe work practices;
- (h) Not properly responding to a serious safety issue;
- (i) Serious inappropriate or unethical conduct such as gross mismanagement or serious and substantial waste of company resources or repeated breaches of administrative procedures;
- (j) Taking or threatening to take detrimental action against a person who has made a disclosure or is suspected to have made, or planning to make a disclosure;
- (k) Covering up fraud in financial reports;
- (l) Deliberate concealment of information tending to show any of the matters listed above.

Generally, Wrongdoing does not include personal work-related grievances. See section 7.

7 What should I do if I have a personal work-related grievance?

We encourage everyone to speak up about concerns. However, reports that relate solely to personal work-related grievances are not generally considered to be Wrongdoing and are therefore not covered by this policy.

Personal work-related grievances typically relate to an individual's current or former employment arrangements, performance, remuneration outcomes or personal circumstances that do not have significant implications for the organisation (for example an interpersonal conflict between you and another employee).

Personal work-related grievances should be internally raised using the Dispute or Grievance Resolution Standard.

There may be some instances where a personal work-related grievance also has significant implications for BUMA, and in these circumstances the grievance will be treated as Wrongdoing in accordance with this policy. For example, a personal work-related grievance may still qualify for protection if it is bundled with a report of illegal activity or if it includes information about Wrongdoing beyond an individual's personal circumstances, demonstrates a systemic issue within BUMA or has significant implications for the organisation. Any report of causing detriment to a person in breach of this policy is also Wrongdoing and will be addressed in accordance with this policy. Section 9.2 provides more information about detriment.

8 Making a Whistleblower report

8.1 How can a Whistleblower report be made?

- (a) We encourage you to report actual or suspected Wrongdoing to us as soon as you become aware of it.
- (b) You are encouraged to make a report to one of our Disclosure Officers. Our Disclosure Officers are:

Name	Role	Email	Telephone
Abbey Mills	GM People and Culture (Acting)	Abbey.mills@buma.com.au	0458 013 128
Melanie Cunado	Head of Legal	melanie.cunado@buma.com.au	0448 364 720

Alternatively, you may make a report using our whistleblowing service, Your Call. Your Call is an external, independent provider that provides confidential reporting of Whistleblower concerns related to this policy. Reporting to Your Call also enables your report to be made anonymously if you choose to do so. You can make a Whistleblower report to Your Call:

- (i) Online: www.yourcall.com.au/buma - You will be required to enter BUMA's unique identifier code 'BUMA'.
- (ii) By phone using Your Call's external reporting hotline: 1300 790 228 (7am to midnight AEST on business days).

How Your Call works

Your Call uses an online message board which you will have access to after making the report. The message board allows you to:

- communicate with Your Call and with BUMA with or without revealing your identity;
- securely upload any relevant documentation and/or material that you wish to provide;
- receive updates; and
- request support or report detriment.

If your report relates to a Disclosure Officer, Your Call will exclude that person from all communications when Your Call provide information about your report to us.

How to use Your Call if you have a speech or hearing impairment

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

You can also make a report in person, in writing, verbally or by telephone directly to any of the people listed in **Attachment 1**.

8.2 Can I remain anonymous when making a report?

- (a) You can remain anonymous when making a Protected Report. There is no requirement to provide your name or identify yourself at any stage during the reporting or investigation process. You can also decide not to answer questions that you feel may reveal your identity. You can also choose to provide your identity to the person that you are making the report to but not consent to them sharing your identity with anyone else.
- (b) We will respect your right not to identify yourself. However, if you choose to remain anonymous, this may affect the ability of BUMA to investigate and properly communicate with you about the report.
- (c) BUMA encourages disclosers who would prefer to remain anonymous to maintain ongoing two-way communication with BUMA so that BUMA can ask follow-up questions and provide feedback. This can also be done using the Your Call service.

8.3 Disclosure to be made with reasonable grounds

To obtain whistleblower protection under the legislation, the report must be made with reasonable grounds. An eligible whistleblower will have 'reasonable grounds' to suspect that something constitutes or potentially constitutes Wrongdoing if they have some factual basis for their suspicion which, in light of the circumstances and context, provides reasonable grounds for that suspicion. Motive is not relevant to determining whether the disclosure is eligible for protection.

You do not need to prove the allegations, but you are encouraged to provide evidence in support of your disclosure if it is safely available. An eligible whistleblower can still qualify for protection even if their Protected Report turns out to be incorrect or unsubstantiated, provided they have a reasonable basis for making the report.

8.4 False reporting

False reporting will be treated seriously. If we find that you have intentionally made a false report (for example, if you know a report is untrue and you report it to harm, annoy, or cause distress to someone), we may take disciplinary action against you, which may include termination of your employment or engagement with us.

9 Protection and support available to Whistleblowers

If you make a Protected Report, you are entitled to the benefit of certain protections in accordance with the Corporations Act or the Taxation Administration Act. These protections do not prevent whistleblowers from being liable for any involvement in the Wrongdoing that is the subject of the Protected Report.

9.1 Protecting the Whistleblower's identity

- (a) If you make a Protected Report, your disclosure will be treated as confidential in accordance with legal requirements.
- (b) If you make a Protected Report, it is illegal for a person to disclose your identity or information that is likely to lead to identification of your identity, unless:
 - (i) you give your consent;
 - (ii) the disclosure is required by law; or
 - (iii) the disclosure is made to:
 - (A) a professional legal advisor (including BUMA's legal team) for the purpose of obtaining legal advice or representation; or
 - (B) authorised regulatory bodies, such as ASIC, APRA or a member of the Australian Federal Police.
- (c) (However, a person who is dealing with a Protected Report may disclose information that is reasonably necessary for the purposes of investigating the report. If this happens, reasonable steps will be taken to reduce the risk that you will be identified as a result of the report (for example by removing your personal information or other details that are likely to identify you).)
- (d) To maintain confidentiality of a Whistleblower's identity, BUMA will:
 - (i) ensure personal information or references to the Whistleblower's identity is redacted in all investigation and reporting documents;
 - (ii) refer to the Whistleblower in gender-neutral terms;
 - (iii) ensure that the information a Whistleblower provide and all materials relevant to a Protected Report are held securely with access limited only to the individuals necessary to investigate your Protected Report, and to support and protect the Whistleblower; and
 - (iv) take reasonable steps to ensure its personnel understand the requirements of this policy.
- (e) You should also be aware that during an investigation, it may be necessary for us to tell the people who are believed to be involved in the Wrongdoing about the alleged Wrongdoing. This is to ensure a fair investigation and provide those people with an opportunity to respond to the allegations. Although we will not tell these people your identity unless you give consent, it is possible that the details of the report may lead them to believe that they know the identity of the Whistleblower.
- (f) Any breach of confidentiality will be treated as a serious matter and may be the subject of disciplinary action up to and including dismissal or termination of engagement with BUMA. Breaches of Whistleblower confidentiality are also an offence under the Corporations Act and the Taxation Administration Act and serious penalties apply for both individuals and corporations.

- (g) If you believe your confidentiality as a Whistleblower has been breached, you can make a complaint to one of the Disclosure Officers listed in section 8.1 or by contacting Your Call. You can also lodge a complaint with ASIC, APRA or the ATO.

9.2 Protection against detrimental conduct

- (a) BUMA is committed to protecting the rights of Whistleblowers who have made Protected Reports and will not tolerate any detriment or threats of detriment against them or any other person (e.g., suspected whistleblowers or people who participate in investigations).
- (b) It is an offence under the Corporations Act and the Taxation Administration Act to cause, or threaten to cause, detriment to a person because they or someone else has made, may have made, proposes to make or could make a Protected Report and serious penalties apply for both individuals and corporations. A person who is subject to such detriment may also seek compensation or other remedies from a Court if they have suffered loss, damage or injury because of a Protected Report or because we failed to take reasonable precautions and exercise due diligence to prevent the detriment.
- (c) “Detriment” includes dismissal, suspension, demotion, or termination of your employment or engagement with us; changes to your employment, position, or duties to your disadvantage; discrimination; harassment or intimidation; harm or injury (including psychological harm); damage to property, reputation, business or financial position; or any other damage.
- (d) The following actions are not considered to be detriment:
 - (i) reasonable administrative action taken to protect a Whistleblower from detriment (e.g., relocating them to another office to prevent victimisation);
 - (ii) managing unsatisfactory work performance of a Whistleblower, in line with BUMA’s usual performance management framework.
- (e) BUMA will protect Whistleblowers from detriment arising from making a Protected Report by:
 - (i) conducting a risk assessment of the disclosure to manage the risk of detriment to the Whistleblower;
 - (ii) where applicable, making such reasonable adjustments as required to allow the Whistleblower to perform their duties at work without being potentially exposed to detriment (e.g., by changing reporting lines or location).
- (f) If you believe you have suffered detriment, you can make a complaint to one of the Disclosure Officers listed in section 8 or by contacting Your Call. You can also lodge a complaint with ASIC, APRA or the ATO.

9.3 Protection for Whistleblowers against litigation

If you make a Protected Report, you are protected from any of the following legal actions for doing so:

- (a) Civil liability (e.g., any legal action against you for breaching an employment contract, a duty of confidentiality or another contractual obligation);
- (b) Criminal liability (e.g., legal action against you for unlawfully releasing information, or other use of the Protected Report against you in a criminal proceeding (other than for making a false disclosure);
- (c) Administrative liability (e.g., disciplinary action for making the Protected Report).

You are still responsible for your own actions. These protections do not prevent action being taken against you for any Wrongdoing that you are involved in that is revealed in your report.

9.4 Other support available for Whistleblowers

- (a) We will support you while your Protected Report is being handled by BUMA.
- (b) If necessary, BUMA will appoint a Whistleblower Protection Officer to arrange or coordinate support and protection for Whistleblowers who have made or are in the process of making a Protected Report. A Whistleblower can contact a Discloser Officer to discuss how a Whistleblower Protection Officer may be able to provide support and protection.
- (c) The role of the Whistleblower Protection Officer is to:
 - (i) assess the immediate welfare and protection needs of a Whistleblower;
 - (ii) safeguard the interests of a Whistleblower in accordance with this policy and the law; and
 - (iii) address any issues or concerns of detriment.
- (d) Employees may also contact our Employee Assistance Program:**
 - (i) Acacia EAP:**
 - (A) Phone: 1300 364 273
 - (B) Text: 0401 33 77 11
 - (C) Website/Live Chat: [acaciaconnection.com](https://www.acaciaconnection.com)

10 How we handle Protected Reports

Any person who receives a Whistleblower report made under this policy must ensure that the report is managed in compliance with this policy and any relevant procedures. This is to ensure that the protections available for the Whistleblower are not compromised and that BUMA meets its legal obligations.

10.1 How do we investigate reports of Wrongdoing?

- (a) Reports of alleged Wrongdoing made in accordance with this policy will be treated seriously and where appropriate will be thoroughly investigated by BUMA in accordance with this policy.
- (b) After receiving a report about Wrongdoing, we will assess the information provided to determine whether it is a Protected Report, how it will be handled and whether an investigation is required. The precise steps to be taken to investigate a report will differ in individual cases but may include:
 - (i) appointment of an internal or external investigator (if it has been determined that an investigation is required);
 - (ii) the investigator or other person asking the Whistleblower whether they consent to their identity being disclosed to investigate the report;
 - (iii) interviewing the Whistleblower and any other relevant person to obtain information about the report;
 - (iv) review of relevant documents and other information in relation to the report;
 - (v) the investigator making findings regarding the conduct reported.
- (c) Generally, if the Whistleblower can be contacted, we will confirm receipt of their disclosure within 2 Business Days. The investigation of a Protected Report will commence as soon as reasonably possible from the date we receive it. However, there may be reasons why an investigation may take longer. If we think there might be a delay with the investigation, we will tell the person who made the Protected Report (where possible).
- (d) Where possible and assuming that the identity of the Whistleblower is known, the Whistleblower will be kept informed of when the investigation process has begun, while the investigation is in progress and after the investigation has been finalised, subject to confidentiality and privacy considerations.
- (e) BUMA may decide to take action in response to any findings which may include, but is not limited to, disciplinary action, reporting the matter to an appropriate regulator, conducting training or addressing procedural and policy deficiencies.

10.2 Treatment of employees who are subject of a Whistleblower report

BUMA will take all reasonable steps to ensure that any employee who is the subject of a Protected Report is afforded fair treatment and an impartial investigation in accordance with this policy. Generally, when an investigation is conducted, employees who are the subject of a Protected Report may be, within the constraints of confidentiality:

- (a) told about the substance of the allegations;
- (b) given a fair and reasonable opportunity to respond to the allegations before the investigation is finalised; and

- (c) informed about the findings of the investigation and given an opportunity to respond to those conclusions before any action is taken against them (subject to legal, privacy and confidentiality requirements).

11 Reporting to the Board

The Board will be provided high-level details of the Whistleblower report and any findings made to ensure appropriate oversight of reports and investigation of matters reported under this policy.

If the Whistleblower does not provide consent for their identity to be disclosed, those persons within BUMA who are handling the report may disclose information to the Board that is reasonably necessary for the purposes of investigating the report, provided that all reasonable steps are taken to reduce the risk that the Whistleblower will be identified as a result of the report.

The Board will monitor the whistleblower management system to ensure that the broader trends, themes and/or emerging risks highlighted by the disclosures made under this policy are addressed and mitigated as part of BUMA's risk management and corporate governance.

12 Review, Access, Training and Further information in relation to this policy

- (a) This policy will be available to officers and employees of BUMA on the intranet. A copy will also be available on our website to ensure it is accessible for all eligible whistleblowers.
- (b) This policy may be reviewed and amended from time to time and will be reviewed by BUMA at least every two years.
- (c) The Legal and Risk department will be responsible for conducting upfront and ongoing education and training on the whistleblower policy, processes and procedures to all officers and employees.
- (d) If you require further information in relation to this policy, or how to make a Protected Report, you can contact Kate Van Kempen [email: kate.vankempen@buma.com.au or mobile: 0474 797 305].

13 Relationship to other policies

This policy forms part of BUMA's whistleblowing management system, risk management system and corporate governance framework. Related documents and resources include:

- Code of Conduct;
- Dispute or Grievance Resolution Standard;
- Diversity, Inclusion and Equity Policy;
- Anti-Bribery & Corruption Policy; and
- Conflict of Interest Policy.

14 Definitions

APRA means Australian Prudential Regulation Authority

APRA means Australian Prudential Regulation Authority

ASIC means Australian Securities & Investments Commission

ASIC Act means Australian Securities and Investments Commission Act 2001 (Cth)

ATO means the Australian Taxation Office

Corporations Act means Corporations Act 2001 (Cth)

Detriment has the meaning specified in section 9.2.

Disclosure Officer means a person appointed by BUMA as the preferred recipient of internal disclosures made under this policy. The Disclosure Officers' details are set out in section 8.1

Taxation Administration Act means Taxation Administration Act 1953 (Cth)

Protected Report is defined in section 4.

Whistleblower means a person who falls within one of the categories described in section 5 of this policy and who reports Wrongdoing to one of the people described in section 8 of this policy.

Wrongdoing is defined in section 6.1.

Attachment 1

Who can a Whistleblower report be made to?

To be protected, the report may be made to one of the following people:

- A Disclosure Officer, as specified in section 8.1
- BUMA's external whistleblowing service, Your Call, as specified in section 8.1
- A director or officer of BUMA or one of the following senior managers:
 - Chief Executive Officer
 - o GM People and Culture
 - o General Counsel
 - o GM Finance
 - o Another senior manager of BUMA who makes, or participates in making decisions that affect the whole, or a substantial part, of the business of BUMA or who has the capacity to significantly affect its financial standing.
- For reports in relation to taxation matters only:
 - o Chief Executive Officer
- In accordance with the Corporations Act, a whistleblowing report may also be made externally to one of the following:
 - o A legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Corporations Act;
 - o ASIC, APRA or a Commonwealth authority prescribed under the Corporations Act;
 - o An actuary, auditor or member of an audit team conducting an audit of BUMA.
- A report under the Taxation Administration Act may also be made externally to the Commissioner for Taxation or a registered tax agent or BAS agent who provides tax agent services to BUMA.

Public interest disclosures

You may make a disclosure in the public interest to a member of parliament or a journalist if:

- you have previously made that disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation; and
- at least 90 days have passed since the disclosure was made and you do not have reasonable grounds to believe that action is being, or has been, taken to address the misconduct to which the previous disclosure related; and
- you have reasonable grounds to believe that making a further disclosure of the misconduct would be in the public interest; and
- after the end of the 90-day period you notify the body to whom you made the disclosure (ASIC, APRA or other Commonwealth body) in writing with sufficient information to identify the previous disclosure, and state that you intend to make a public interest disclosure to a member of parliament or a journalist; and
- the extent of the information disclosed in the public interest disclosure is no greater than is necessary to inform the recipient of the misconduct or the improper state of affairs or circumstances.

Emergency disclosures

You may make an emergency disclosure to a member of parliament or a journalist if:

- you previously made that disclosure 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;

- you notify the body to whom you made the disclosure (ASIC, APRA or other Commonwealth body) in writing with sufficient information to identify the previous disclosure, and state that you intend to make an emergency disclosure to a member of parliament or a journalist;
- the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the recipient of the substantial and imminent danger.

It is important to understand that a report may only be made to a journalist or a parliamentarian in the circumstances described above. You should seek independent legal advice before making a public interest disclosure or an emergency disclosure to a member of parliament or a journalist.

