

Document Name	BREXA ANZ – WHISTLEBLOWER POLICY
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PURPOSE

Brexia ANZ is committed to fostering a culture where people feel supported, safe, and protected when raising concerns. We are committed to a whistleblowing program that encourages, protects, and supports the responsible reporting of unethical, illegal, or improper workplace behaviour.

The purpose of this policy is to outline:

- what types of disclosures are protected
- who can make a disclosure
- how disclosures may be made (including through Your Call or internal Eligible Recipients)
- how confidentiality and anonymity are protected
- how disclosures will be assessed and investigated
- protections available under the Corporations Act 2001 (Cth) (Australia)
- protections available under the Protected Disclosures (Protection of Whistleblowers) Act 2022 (New Zealand)
- governance and reporting arrangements

This policy applies to all Brexia ANZ entities across Australia and New Zealand.

SCOPE

The following individuals are considered **Eligible Whistleblowers** under the Corporations Act (Australia) and protected disclosers under the NZ Protected Disclosures Act:

- Current and former employees
- Contractors, subcontractors and their employees
- Consultants and suppliers
- Labour hire workers
- Volunteers and interns
- Officers and Directors of Brexia ANZ entities
- Associates of Brexia ANZ
- Relatives, dependants and spouses of any person listed above

Eligible Whistleblowers are protected when they make a qualifying disclosure under this Policy.

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DEFINITIONS

- **Disclosable Matters (Australia):** Conduct involving misconduct or an improper state of affairs, including fraud, corruption, unlawful conduct, improper governance, systemic WHS risks, or attempts to conceal wrongdoing.
- **Serious Wrongdoing (New Zealand):** Includes unlawful, corrupt, or irregular use of organisational resources; conduct that poses risks to public health, public safety, or the environment; gross mismanagement; or oppressive, negligent, or discriminatory behaviour by an organisation or its officers.
- **Whistleblower:** An eligible person who makes a protected disclosure.
- **Protected Disclosure:** A *Protected Disclosure* is a report made by an Eligible Whistleblower (Australia) or Protected Discloser (New Zealand) about suspected wrongdoing, improper conduct, or serious wrongdoing that:
 - is made to an authorised internal recipient, Your Call, a prescribed external authority, or a legal adviser; and
 - is made with reasonable grounds for suspicion; and
 - meets the requirements of the Corporations Act 2001 (Cth) or the Protected Disclosures (Protection of Whistleblowers) Act 2022 (NZ).A Protected Disclosure triggers legal protections including confidentiality, protection from detriment, and immunity from civil, criminal, and administrative liability.
- **Detriment:** Any harm, disadvantage, or adverse treatment suffered by a whistleblower as a result of making a disclosure
- **Internal Eligible Recipient:** An authorised person within Brexa ANZ who can receive protected disclosures.
- **Your Call:** Brexa ANZ's independent external whistleblowing service that supports anonymous and confidential reporting.

POLICY

What Can Be Reported

When to make a whistleblowing disclosure

Brexia ANZ encourages individuals to make a disclosure where they have reasonable grounds to suspect serious wrongdoing, improper conduct, or a breach of legislation or Brexa ANZ policy.

Under Australian law, disclosable matters include:

- Fraud, theft, bribery, or corruption
- Illegal or unlawful conduct
- Serious conflicts of interest

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- Improper conduct relating to accounting, tax, audit, or governance
- Misleading or deceptive conduct
- Systemic bullying, harassment, or discrimination
- Significant health, safety, or environmental risks
- Conduct that endangers the public
- Attempts to conceal wrongdoing

Under New Zealand law, serious wrongdoing includes:

- Unlawful, corrupt, or irregular use of organisational resources
- Conduct posing serious risk to public health, public safety, or the environment
- Conduct posing serious risk to the maintenance of law
- Oppressive, discriminatory, or grossly negligent behaviour
- Gross mismanagement

Personal Work-Related Grievances

Personal workplace grievances generally fall outside this policy **unless** they involve:

- victimisation for making a disclosure
- systemic workplace misconduct
- unlawful conduct punishable by 12 months+
- a mixture of personal and broader organisational issues
- seeking legal advice about one's rights

If you are unsure whether an issue is a personal workplace matter or a disclosable concern, the Brexa People & Culture team or Your Call can guide you confidentially.

Reporting Options – How to Make a Disclosure

Whistleblowers can choose to report internally or externally. Both pathways are protected by law, and both are supported by Brexa ANZ.

Brexan ANZ encourages internal reporting where individuals feel comfortable doing so. However, if you do not feel safe or comfortable reporting internally, you are strongly encouraged to report through **Your Call**, our independent external whistleblowing service.

a) Internal Avenues

You may choose to report internally through:

- Your Manager or Supervisor
- Any Executive or Senior Manager of a Brexa ANZ entity

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- Brexa ANZ Chief People Officer
- Any member of the Brexa ANZ People & Culture Team

Internal recipients must receive disclosures confidentially and escalate them in accordance with this Policy.

b) External Reporting – Your Call *(Preferred channel if you are not comfortable reporting internally)*

Brexia ANZ has partnered with **Your Call Whistleblowing Solutions**, an independent intermediary service, to ensure whistleblowers are protected and supported when raising concerns.

Brexia ANZ encourages the use of Your Call for its neutrality and anonymity features. However, individuals may choose the method that best suits their circumstances.

Your Call:

- operates independently from Brexa
- is available 24/7 online
- enables whistleblowers to remain:
 - fully anonymous, or
 - known only to Your Call, or
 - known to both Your Call and Brexa ANZ's nominated whistleblower officers, at the whistleblower's choice
- provides a secure encrypted reporting portal
- enables ongoing two-way anonymous communication through an online mailbox
- acts as the **conduit** between the whistleblower and Brexa ANZ throughout the report process

Your Call Contact Options:

- **Online Portal:** <http://www.yourcall.com.au/Brexia-anz>
(Click "Make a Report")
- **Hotline:** 1300 790 228 (7am–midnight AEST on business days)

Whistleblowers receive a **unique case code** allowing them to log in, monitor progress, submit additional information, and securely communicate with Your Call and Brexa ANZ.

Your Call is an Eligible Recipient for the purpose of making a Protected Disclosure under both Australian and NZ legislation.

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National Relay Service:

If you are deaf, or have a hearing or speech impairment, you can contact Your Call online or through the National Relay Service at <https://www.accesshub.gov.au> and requesting Your Call's hotline 1300 790 228.

If you have difficulty speaking or understanding English, Your Call can be contacted through the Translating and Interpreting Service (TIS) 131 450 and asking for Your Call on 1300 790 228.

c) Other External Reporting Avenues

Whistleblowers also have legal rights to report concerns externally via the following alternative external reporting avenues:

Australia:

- ASIC
- APRA
- AFP
- A legal practitioner for the purpose of obtaining legal advice

New Zealand:

- Office of the Ombudsman
- Serious Fraud Office
- Other "appropriate authorities" specified in NZ legislation
- A legal adviser

These external avenues are available to whistleblowers under the law; however, Brexa ANZ encourages disclosures to be made through Your Call or an Internal Eligible Recipient, as these channels enable concerns to be addressed promptly, confidentially, and in a manner that supports the safety and wellbeing of all parties involved.

Anonymous Reporting

Whistleblowers may remain anonymous at all stages.

Brexan ANZ will:

- respect and protect anonymity
- not attempt to identify whistleblowers
- support ongoing anonymous communication through **Your Call**

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Anonymous disclosures will still be investigated to the fullest extent possible.

Your Call allows complete anonymity. You may:

- remain fully anonymous
- share your identity with Your Call only
- agree for Your Call to share your identity with Brexa ANZ

Brexia ANZ fully respects the whistleblower's chosen level of anonymity and will not attempt to identify an anonymous reporter.

Protection Measures

Protection of Identity

Brexia ANZ must not disclose a whistleblower's identity unless:

- the whistleblower consents, or
- the disclosure is permitted or required by law (e.g., to a regulator, Ombudsman or a legal practitioner)

Information that may identify a whistleblower will be handled on a strict, documented "need-to-know" basis.

Protection From Detriment

Brexia ANZ strictly prohibits any form of detrimental conduct, including:

- dismissal or demotion
- disciplinary action
- harassment, bullying, or intimidation
- discrimination or disadvantage
- isolation or exclusion
- adverse changes to duties or roster
- threats or retaliation
- reputational harm

Unauthorised disclosure of a whistleblower's identity, or information likely to identify them, is a breach of this Policy and may also be a criminal offence under the Corporations Act 2001 (Cth).

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Detriment Risk Assessment

Upon receiving a disclosure, Brexa ANZ will conduct a detriment risk assessment to determine:

- the likelihood of reprisal
- workplace relationships or dynamics that may create risk
- protective measures that may be required (e.g., modified reporting lines, alternative duties)

Detriment risk assessments are recognised as best practice under ASIC guidance and internal governance standards, and supports the wellbeing and safety of whistleblowers.

Investigation Process

Brexia ANZ is responsible for ensuring that protected disclosures are investigated appropriately.

The investigation process may include:

1. Eligibility assessment
2. Detriment risk assessment
3. Appointment of a Whistleblower Investigation Officer or external investigator
4. Evidence gathering and document review
5. Interviews where necessary
6. Procedural fairness for individuals named
7. Investigation findings and report
8. Recommendations and remediation actions
9. De-identified reporting to the Board

Investigations will be conducted in a trauma-informed, respectful, and confidential manner.

Whistleblowers may be updated on progress unless prohibited by confidentiality or legal constraints.

RESPONSIBILITIES

Whistleblowers

- Raise concerns honestly and provide information where possible.

Internal Eligible Recipients

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- Receive disclosures confidentially.
- Ensure reports are escalated to the appropriate channels.
- Maintain compliance and protect whistleblower identity.

People & Culture

- Support investigations.
- Provide guidance to managers.
- Monitor and mitigate detriment risks.

Executives and Senior Managers

- Create a safe reporting environment.

Board / Governance Body

- Oversee the effectiveness of the whistleblower program.

COMMUNICATION

This policy will be communicated through:

- Brexa ANZ Communications
- Onboarding and induction
- Awareness campaigns and Your Call materials

COMPLIANCE, BREACHES, AND DISCIPLINARY ACTIONS

Breaches of this policy—including retaliation, failing to maintain confidentiality, obstructing an investigation, or knowingly making false reports—may result in disciplinary action, up to and including termination.

Illegal conduct may be reported to external authorities.

RELATED DOCUMENTS

- Code of Conduct
- Your Call 'How to Make a Report – Employee Handbook'

LEGISLATION REFERENCES

- Corporations Act 2001 (Cth)
- ASIC Regulatory Guide 270
- Protected Disclosures (Protection of Whistleblowers) Act 2022 (NZ)
- Fair Work Act 2009 (Cth)
- Health and Safety at Work Act 2015 (NZ)

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DOCUMENT CONTROL

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* Unless otherwise indicated, this document will still apply beyond the review date.

APPROVAL



Signature of Chief Executive Officer

DATED: 11th December 2025

Revision History		COMMENTS FROM REVIEW
1.1	11/12/2025	1. Header and Footer Updated – Corporate Guidelines 2. CEO Approved
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	Click or tap to enter a date	COMMENTS FROM REVIEW

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