



Wrkr Ltd

## WHISTLEBLOWER POLICY

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## Table of Contents

1	Introduction	3
2	Purpose	3
3	Definitions	3
4	Scope	5
5	Policy	5
5.1	Disclosable Matters	5
6	Reporting procedures	6
7	Procedures following disclosure	7
8	Protection of whistleblower	7
8.1	No reprisals	7
8.2	Remedies	8
9	Confidentiality	9
10	Communications	10
11	Policy review	10

## 1 INTRODUCTION

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Wrkr is committed to good commercial and corporate practice and highly ethical behaviour. It is committed to conducting business with honesty and integrity, and all staff are expected to maintain high ethical standards. All organisations face the risk of things going wrong from time to time, or of unknowingly harbouring illegal or unethical conduct. A culture of openness and accountability is essential in order to prevent such situations occurring and to address them if and when they occur.

This policy encourages, and provides protections for, the reporting of reasonably held concerns of suspected or actual misconduct or an improper state of affairs or circumstances at Wrkr. It complements the Wrkr Code of Conduct.

## 2 PURPOSE

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The purpose of this policy is to support the Company's values and Code of Conduct by ensuring compliance with the Corporations Act and alignment with the ASX Corporate Governance Principles and Recommendations by:

- (a) encouraging employees to report any Disclosable Matters, confidentially;
- (b) providing guidance as to how such disclosures can be made;
- (c) providing information about the protections and remedies that may be available to employees who report Disclosable Matters; and
- (d) setting out the process for investigation of such disclosures.

## 3 DEFINITIONS

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### **Corporations Act**

*Corporations Act 2001*, including regulations made for the purposes of that Act

### **Disclosable Matter**

Information that the Discloser has reasonable grounds to suspect:

- concerns misconduct, or an improper state of affairs or circumstances, in relation to Wrkr or a related body corporate;
- indicates that Wrkr (or a related body corporate) has engaged in conduct that:
  - represents a danger to the public or the financial system;
  - constitutes an offence against any Commonwealth Act that is punishable by imprisonment for a period of 12 months or more;
  - constitutes an offence against, or contravention of, Relevant Legislation;
  - is otherwise prescribed by regulations to be a Disclosable Matter;
- indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of Wrkr or an associate (within the meaning in section 318 of the *Income Tax Assessment Act 1936*) of Wrkr and which the Discloser considers may assist in the performance of functions or duties

in relation to the tax affairs of Wrkr or the associate

<b>Discloser</b>	An individual who reports a Disclosable Matter
<b>Eligible Recipient</b>	An individual identified in Annexure B
<b>Misconduct</b>	Section 9 of the Corporations Act defines misconduct to include fraud, negligence, default, breach of trust and breach of duty
<b>Regulatory Authority</b>	An authority identified in Annexure A
<b>Relevant Legislation</b>	the Corporations Act, the <i>Australian Securities and Investments Commission Act 2001</i> , the <i>Banking Act 1959</i> , the <i>Financial Accountability Regime Act 2023</i> , the <i>Financial Sector (Collection of Data) Act 2001</i> , the <i>Insurance Act 1973</i> , the <i>Life Insurance Act 1995</i> , the <i>National Consumer Credit Protection Act 2009</i> , the <i>Superannuation Industry (Supervision) Act 1993</i> or an instrument made under one of those Acts
<b>Whistleblower</b>	A Discloser who has made a disclosure that qualifies for protection under the Corporations Act
<b>Wrkr</b>	Wrkr Ltd and (where relevant) all subsidiary entities

## 4 SCOPE

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This policy applies to all Wrkr employees and officers. Other persons (in particular, former employees and officers, contractors, suppliers, associates, and relatives of any of those individuals) can be covered by this policy as Whistleblowers.

This policy can be found on Wrkr's website (<https://www.wrkr.com.au>). The policy shall form part of all employee inductions and will be supported by training for all employees. Training will also be provided to Eligible Recipients of disclosures about how to respond to such disclosures.

## 5 POLICY

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### 5.1 Disclosable Matters

- (a) In order to make a report under this policy, a Discloser must have reasonable grounds to suspect that there is a Disclosable Matter.
- (b) Disclosable Matters do not necessarily involve a contravention of a law. For example, "misconduct or improper state of affairs or circumstances" could involve conduct that, whilst not unlawful, indicates a systemic issue of concern that the relevant regulator should know about to properly perform its functions. It may also relate to dishonest or unethical behaviour and practices or conduct that may cause harm. Information that indicates that Wrkr has engaged in conduct that represents a danger to the public or the financial system is a Disclosable Matter, even if it does not involve a breach of a law.
- (c) Disclosable Matters usually relate to conduct of persons performing work for Wrkr, but can also relate to conduct of third parties, such as customers, suppliers or service providers.

(d) Personal work-related grievances are generally not Disclosable Matters, unless the grievance:

- has significant implications for Wrkr and relates to conduct about a Disclosable Matter; or
- relates to potential or actual detrimental treatment of a Whistleblower who has made a report under this policy.

(e) Examples of personal work-related grievances not covered by this policy include:

- i. an interpersonal conflict between you and another employee;
- ii. a decision about your engagement (including the terms and conditions), transfer, promotion, discipline, suspension or termination.

Disclosures relating to such matters may be protected under other legislation.

(f) Disclosures that are not about Disclosable Matters do not qualify for Whistleblower protections.

## **6 REPORTING PROCEDURES**

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(a) Any person who has, or has reasonable grounds to suspect that they have, information concerning a Disclosable Matter is encouraged to report that matter to an Eligible Recipient. A list of Eligible Recipients, and how such reports can be made, is set out in Annexure B. Where a Disclosable Matter is reported to an Eligible Recipient, the Discloser will qualify for protection as a Whistleblower.

(b) Whilst individuals are encouraged to use the above reporting procedure in the first instance, Disclosable Matters can also be reported to a Regulatory Authority (see Annexure A). Such disclosures also qualify for protection under the Corporations Act.

(c) Whistleblowers should provide as much detail as they are able to in order to allow for a reasonable investigation to be conducted.

(d) If the Whistleblower discloses his or her name, the person receiving the disclosure will acknowledge having received the disclosure and may initiate a follow-up meeting. Disclosures can be made on an anonymous basis and still be protected under the Corporations Act. However, in these circumstances, Wrkr may be unable to communicate with the Whistleblower if more information is required, or if the matter is to be referred to an external party for further investigation. The anonymous Whistleblower is encouraged to maintain ongoing two way communication with the company or external eligible recipient so that follow up questions can be made or feedback provided.

(e) Please remember that all disclosures received will be dealt with on a confidential basis and Whistleblowers are encouraged to disclose their identities.

(f) A person can make a protected disclosure 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.

(g) A person can also make a disclosure to a journalist or parliamentarian under certain circumstances, as set out in the Corporations Act, and qualify for protection. In summary, the disclosure must have first been disclosed to the relevant regulator and:

- i. in the case of public interest disclosures, at least 90 days must have passed since disclosing to the regulator; and you have reasonable grounds to believe that action has not been taken and that further disclosure is in the public interest;
- ii. in the case of emergency disclosures, 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. The extent of the information disclosed, must only be to the extent necessary to inform the journalist or parliamentarian of the danger.
- iii. in both cases the Whistleblower must notify the regulator in writing prior to making the public interest or emergency disclosure.

It is important that the Discloser understands the criteria for making a public interest or emergency disclosure. Independent legal advice should be sought.

## **7 PROCEDURES FOLLOWING DISCLOSURE**

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- (a) Once a disclosure has been received from a whistleblower, Wrkr will:
  - i. assess the disclosure to determine whether it qualifies for protection; and
  - ii. consider the most appropriate action, which might include an investigation of the alleged conduct.
- (b) Any investigation in relation to a disclosure will be conducted promptly and fairly, with due regard for the nature of the allegation and the rights of the persons involved in the investigation.
- (c) The investigation will be carried out by an appropriate resource identified by the Company.
  - i. Where there are no identified conflicts and as is appropriate in the circumstances, the investigation may be conducted by the Chair of the Audit, Risk and Compliance Committee, Chief Financial Officer, Chief Executive Officer or Chair or other non-executive Director.
  - ii. Alternatively, an external party may also be engaged to undertake an investigation.
- (d) Any evidence gathered during an investigation, including any materials, documents or records, must be held by the investigator, and held securely. During the investigation, the investigator will have access to all of the relevant materials, documents, and records. The directors, officers, employees and agents of Wrkr must cooperate fully with the investigator. All inquiries and/or investigations will be conducted in an objective, fair and independent manner and, as far as practicable, on a confidential basis.
- (e) Should the results of the investigation show that an incident has occurred that is covered by this policy, appropriate actions will be taken.

## **8 PROTECTION OF WHISTLEBLOWER**

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### **8.1 No reprisals**

- (a) Wrkr will protect Whistleblowers from detrimental treatment (or threats of detrimental treatment) (for example, dismissal; alteration of position at a disadvantage; discrimination; or harassment) because they have made, or propose to or could make, a protected disclosure, including by:
  - protecting the Whistleblower's identity;
  - conducting inquiries or investigations of Whistleblower reports on a confidential basis; and

- monitoring and managing the behaviour of other persons involved in the Disclosable Matter.

This protection also applies to anyone providing information relating to an investigation pursuant to this policy.

- (b) Any detrimental treatment of a Whistleblower for a reason set out above is a serious breach of this policy and may result in disciplinary action, including dismissal.
- (c) A Whistleblower is protected from civil; criminal; and administrative liability in relation to their disclosure. However they are not granted immunity for any misconduct they may have engaged in that is revealed in their disclosure or the investigation.
- (d) Wrkr may take action that is reasonable for the purpose of protecting a Whistleblower from detriment.
- (e) A Whistleblower can still qualify for protection even if their disclosure turns out to be incorrect as long as the disclosure is not classified as a deliberate false report (i.e. a report that the Discloser knows is untrue).

## 8.2 Remedies

- (a) Should a Whistleblower believe they have suffered detriment because they have made or proposed to make a protected disclosure, they may lodge a complaint with the Chief Financial Officer, Chief Executive Officer or a member of the Wrkr Board of Directors.
- (b) In Australia, a whistleblower (or a person who suffers damage) may be entitled to make a claim for compensation and other remedies under the Corporation Act if they suffer loss, damage or injury because of a disclosure.
- (c) Whilst this policy sets out a summary of the current key protections, immunities and remedies under the Corporations Act, Wrkr encourages all individuals to seek independent legal advice.

## 9 CONFIDENTIALITY

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- (a) Wrkr recognises that maintaining appropriate confidentiality is crucial in ensuring that potential Whistleblowers come forward and make disclosures in an open and timely manner and without fear of reprisals being made against them.
- (b) There is no requirement for a Whistleblower to provide their name when making a protected disclosure; over the course of the investigation or after the investigation is finalised. A Whistleblower can refuse to answer questions they believe could reveal their identity at any time, including during follow-up conversations.
- (c) Confidentiality is extended to all Whistleblowers, however in Australia the Whistleblower is further protected under the Corporations Act. Under the Corporations Act, the identity of a Whistleblower cannot be disclosed unless:
  - (i) the Whistleblower consents to the disclosure;
  - (ii) the disclosure is made to ASIC, APRA a member of the AFP, the Commissioner of Taxation (if tax-related) or another body prescribed by the Corporations Act; or
  - (iii) the disclosure is made to a legal practitioner for the purposes of obtaining legal advice or representation about the whistleblower provisions in the Corporations Act.

- (d) Should the Whistleblower provide their identity, Wrkr will take all reasonable steps to protect the identity of the Whistleblower and will adhere to all statutory requirements in respect of the confidentiality of disclosures made. A Whistleblower may wish to adopt a pseudonym for the purpose of their disclosure.
- (e) In appropriate cases, disclosure of the identity of the Whistleblower, or the allegation made by them, may be unavoidable, such as if court proceedings result from a disclosure pursuant to this policy.
- (f) It is illegal in Australia for a person to identify a Discloser, or disclose information that is likely to lead to the identification of the Discloser outside of the exceptions listed in (c) above. Should a Whistleblower (regardless of jurisdiction) become aware of a breach of confidentiality, they should immediately notify the Chair of the Audit, Risk and Compliance Committee, the Chief Financial Officer or another Eligible Recipient. If they wish to, they may also lodge a complaint with the relevant regulator for investigation (*Annexure A*).
- (g) The following are measures Wrkr may undertake to protect the confidentiality of a Whistleblower's identity:
  - i. all personal information or reference to the Whistleblower witnessing an event will be redacted;
  - ii. the Whistleblower will be referred to in a gender-neutral context;
  - iii. where possible, the Whistleblower will be contacted to help identify certain aspects of their disclosure that could inadvertently identify them;
  - iv. all paper and electronic documents and other materials relating to disclosures will be stored securely.

## **10 COMMUNICATIONS**

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Wrkr will take all reasonable steps to ensure that the Whistleblower is kept informed of the outcome(s) of the investigation following their disclosure, subject to the considerations of privacy of those against whom allegations are made and any other legal obligations on Wrkr.

Wrkr will ensure that the Wrkr Board is informed of any material incidents reported under this policy.

## **11 POLICY REVIEW**

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This policy will be periodically reviewed to ensure that it is operating effectively and to determine whether any updates or changes are required.



## **Annexure A – Regulatory Bodies**

Australian Securities and Investments Commission (ASIC)

Australian Prudential Regulation Authority (APRA)

Australian Taxation Office (ATO)

Wrkr's Auditors (Grant Thornton)

## **Annexure B – Eligible Recipients and Reporting Procedures**

### **Eligible Recipients**

Disclosures can be reported to the following persons internally at Wrkr:

- Chief Executive Officer
- Chief Financial Officer
- Any Director
- Company Secretary
- Any other senior manager of Wrkr (which means a person (other than a director or secretary) who makes or participates in making decisions that affect the whole, or a substantial part, of the business of the entity or has the capacity to significantly affect the entity's financial standing).

### **Reporting Procedures**

The internal contacts can be contacted through the following means:

- In person or by post: Suite 1, Level 3, 104 Commonwealth Street, Surry Hills, NSW 2010
- Emailing: [whistleblower@wrkr.com.au](mailto:whistleblower@wrkr.com.au)