

Whistleblower Policy

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1.2	HRBP	New Whistleblower provisions	07/10/2019	Final

POLICY

ELMO Software Limited (**ELMO**), including its subsidiary companies (**the Group**) are committed to promoting a transparent culture where employees, executives, directors, contractors, suppliers, partners and consultants and their immediate family members are encouraged to report an issue if they reasonably believe a person (or persons) has conducted themselves in a manner that it is in breach of the Group's policies, processes or the law.

For the purpose of this policy, a reportable breach is misconduct or any matter which tends to demonstrate an improper state of affairs, including without limitation:

- dishonesty
- fraudulent activity
- corruption
- illegal dealings or a breach of any law that is punishable by imprisonment for a period of 12 months or more
- gross mismanagement or repeated material breaches of administrative procedures
- behaviour that is oppressive, discriminatory or grossly negligent
- conduct that poses a serious risk to health and safety of any person at the workplace
- unethical behaviour that offends the Group's code of conduct or other workplace policies or
- conduct which endangers the public.

All current and former employees, executives, managers, directors, consultants, volunteers, clients, suppliers and contractors of the Group and their immediate family members are to practice the Group's commitment to a fair workplace and demonstrate the process for managing matters of misconduct and to help detect, prevent and report instances of suspicious activity or wrongdoing.

The Group recognises that any genuine commitment to detecting and preventing illegal and other undesirable conduct must include a process whereby employees and others can report their concerns freely and without fear of reprisal or intimidation. The Group encourages eligible whistleblowers who are aware of wrongdoing to speak up and this policy strives to ensure that matters of misconduct are identified and dealt with appropriately and the Group is committed to ensuring that everyone has a safe, reliable and confidential way of reporting misconduct.

The policy is available on the Group's intranet, Confluence.

It also made available to all new employees in ALPHA, during their onboarding and induction process. All employees are required to complete annual training in relation to the operation of this Policy in ALPHA.

DISCLOSABLE MATTERS

The policy is not designed to deal with general employment grievances and/or complaints.

Whilst by no means being exhaustive, the below are some examples of reportable matters:

- dishonesty
- fraud
- corruption
- illegal activities (including theft, drug sale/use, violence, threatened violence, or criminal damage against Group assets/property)
- systematic discrimination, vilification, sexual harassment or harassment
- acts or omissions in breach of Commonwealth or state legislation or local authority by-laws
- unethical behaviour
- other serious improper conduct (including gross mismanagement, serious and substantial waste of Group resources, or repeated breaches of administrative procedures)
- unsafe work-practices and
- the deliberate concealment of information tending to show any of the matters listed above.

REPORTING

This policy applies when you, an employee, a former employee, director, contractor (or an immediate family member thereof), report and discuss your concerns of misconduct openly with a Whistleblower Officer. If that person is the subject of the report or if you believe that the person receiving the reported conduct is not likely to deal with the matter appropriately, it may be escalated to a member of the Executive Team.

If you report an issue or concern, you will be afforded confidentiality unless you indicate (or the law requires) otherwise. Issues or concerns reported by you will be properly investigated with a view to establishing the truth and correcting any wrongdoing where possible. You will be advised of the outcome of the investigation and any action taken as much as practicable.

All claims of malpractice or misconduct should provide specific, adequate and pertinent information with respect to, among other things, dates, places, persons/witnesses, amounts, and other relevant information, in order to allow for a reasonable investigation to be conducted. If the Whistleblower discloses his/her name, the person receiving the claim will acknowledge having received the complaint and may initiate a follow-up meeting. The Group will take all reasonable steps to ensure the confidentiality and anonymity of the Whistleblower's identity is maintained.

A Whistleblower will not be victimised or adversely affected because of their action in reporting a reportable matter (provided of course that there is a reasonable basis for your concerns).

Reports covered by this Policy can also be made anonymously by emailing compliance@elmosoftware.com.au, however this may affect the ability to investigate the matter properly and to communicate with you about your report. Refer to the next section Whistleblower Protection for more information.

WHISTLEBLOWER PROTECTION

A Whistleblower will not be subject to any civil, criminal or disciplinary action for making a report that is covered by this Policy, or for participating in any subsequent investigation undertaken by the Group as a result of making a report under this Policy. No employee, officer or contractor of the Group may engage in detrimental action against a Whistleblower who has made or proposes to make a report in accordance with this Policy, because of such report or proposed report. Detrimental action includes any of the following:

- dismissal of an employee
- injury of an employee in his or her employment
- alteration of an employee's position or duties to his or her disadvantage
- discrimination between an employee and other employees of the same employer
- harassment or intimidation of a person
- harm or injury to a person, including psychological harm
- damage to a person's property
- damage to a person's reputation
- damage to a person's business or financial position and
- any other damage to a person.

The Group will use its best efforts to protect whistleblowers against retaliation including any form of victimisation, discrimination, harassment, demotion, dismissal or prejudice, because they have made a report in accordance with

this Policy. Whistleblowing complaints will be handled with sensitivity, discretion, and confidentiality to the extent allowed by the circumstances and the law.

Generally, this means that the identity of any person that has made a whistleblower complaint under this Policy is not to be disclosed unless authorised by law or where the Whistleblower consents. For completeness, the substance of a reported matter may be disclosed for the purpose of investigation and provided that reasonable steps are taken to reduce the risk that the Whistleblower will be identified (or the information provided could lead to the identification of the Whistleblower), if so disclosed.

Should legal action be taken against a person or persons as a result of a whistleblower complaint, the identity of the Whistleblower will not generally be required to be disclosed to any court or tribunal except where it is necessary to do so by law or if the presiding Court or Tribunal considers it necessary in the interests of justice to do so.

Employees and contractors of the Group must not retaliate against a Whistleblower for informing the Group about an activity which that person believes in good faith constitutes a reportable matter with the intent or effect of adversely affecting the terms or conditions of the whistleblower's employment, including but not limited to, threats of physical harm, loss of job, punitive work assignments, or impact on salary or fees.

Whistleblowers who believe that they have been retaliated against should communicate such concern to the HR team via hr@elmosoftware.com.au. Any complaint of retaliation will be promptly investigated, and appropriate corrective measures taken if allegations of retaliation are substantiated. This protection from retaliation is not intended to prohibit the Group from taking action including disciplinary action, in the usual scope of their duties and based on valid performance or other conduct related factors.

Whistleblowers must be cautious to avoid false or vexatious reports. Refer to the section on False Reporting.

INVESTIGATIONS

The Whistleblower Investigation Officer will carry out a preliminary review of the whistleblower disclosure and will decide whether the allegations raised should be investigated. Whilst not all whistleblower disclosures will necessarily lead to an investigation, they will be assessed, and a decision made as to whether they should be investigated. For example, the whistleblower officer may decide that the allegations were investigated previously and that a new investigation will not be undertaken. The Group's response to a disclosure will vary depending on its nature (including the amount of information provided). The Whistleblower officer will advise you of the decision whether to investigate. The Whistleblower Investigations Officer decides that the allegations will be investigated, an investigation will be conducted.

Investigations will follow a fair process and conducted in as timely a manner as the circumstances allow and be independent of the person(s) about whom an allegation has been made. The Whistleblower Investigations Officer will, as appropriate, provide the Whistleblower with feedback on the progress and expected timeframes of the investigation. Provided there are no restrictions or other reasonable bases for doing so, persons against whom an allegation has been made will be informed of the allegation and will have an opportunity to respond to any allegation.

The investigation may conclude with a report from the Whistleblower Investigation Officer. The report will include findings on the allegations and a summary of the evidence on which the findings are based. To the extent permitted under applicable laws, the Whistleblower Investigation Officer may inform you and/or a person against whom allegations have been made by you of the findings. Any report will remain the property of the Group and will not be shared with you or any person against whom allegations have been made.

FALSE REPORTING

A false report of a matter could have significant effects on the Group's reputation and the reputations of other staff members and could also cause considerable waste of time and effort. Any deliberately false reporting will be treated as a serious disciplinary issue.

The Whistleblower Officer will maintain a record of all whistleblowing incidents and actions taken so that this Statement can be periodically reviewed.

Nothing in this Policy should be taken as restricting you from reporting any matter or providing any information to an authorised regulatory body such as the Australian Securities and Investments Commission (**ASIC**).

SUPPORT

If you are a current or former employee (or an immediate family member thereof), you may access the Group's confidential employee assistance service, Assure Programs. Current and former employees may also request additional

support from the Whistleblower Officer if required. The Group will endeavour to support you, but it will not be able to provide the same practical support to non-Employees that it provides to current Employees. Therefore, the processes in this policy will be adapted and applied to the extent reasonably possible.

Support available for persons implicated in a report under this Policy includes:

- connecting the person with access to the Employee Assistance Program (EAP), Assure Programs who are contactable via hr@elmosoftware.com.au
- appointing an independent support person from the human resources team to deal with any ongoing concerns they may have or
- connecting the person with third party support providers such as Lifeline (13 11 14) and Beyond Blue (1300 22 4636).

INVESTIGATION FEEDBACK

Wherever possible, and assuming that the identity of the Whistleblower is known, they will be kept informed of the progress and outcomes of the investigation, subject to privacy and confidentiality considerations.

EXTERNAL REPORTING OBLIGATIONS

In certain circumstances a Whistleblower may have a legal obligation to make a report to a statutory body or government department such as ASIC. Whistleblower's should ensure that they comply with all such reporting requirements. The Whistleblower Officer can provide further advice to Whistleblowers on these reporting obligations.

BREACH OF POLICY

Any breach of this Policy will be taken seriously and may result in counselling and/or other appropriate disciplinary action, up to and including summary dismissal.

GENERAL

It is a condition of any employment or engagement by the Group that all employees, officers and contractors must comply at all times with this Policy. However, this Policy does not form part of any agreement between any person and any Group company, nor does it constitute terms and conditions of any person's employment or engagement with ELMO.

POLICY REVIEW

This Policy will be reviewed on an ongoing basis to ensure it remains consistent with all relevant legislative requirements, as well as the changing nature of the organisation. This Policy may be amended, withdrawn or replaced from time to time at the sole discretion of ELMO.

DEFINITIONS

Allegations	Allegations of reportable conduct raised in a disclosure by a Whistleblower made under this Policy.
Assure Programs	The Group's employee assistance program (EAP).
Contractors	Individuals who are not employees but engaged to perform services for the Group.
ELMO	ELMO Software Limited.
Employee	Full-time, part-time and casual employees of the Group.
Executive	Executive of the Group.
Group	ELMO Software Limited and its subsidiaries and related bodies corporate.
We	ELMO and the Group.
Whistleblower	An eligible person who makes a disclosure of reportable conduct in the manner described in this Policy.
Whistleblower Disclosure	A disclosure made by a whistleblower that is being treated in accordance with this Policy.

Whistleblower Officer	A Whistleblower's Line Manager, HR or any Executive, ASIC, APRA, and other prescribed Commonwealth authorities or any auditor or actuary of the Group.
Whistleblower Investigations Officer	HR of an appointed Group Executive.
You	A whistleblower or otherwise such other person contemplating making a disclosure under this Policy.