



Whistleblower Policy (AU)



Protected Disclosures Policy (AU)

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1. Introduction

Gentrack is committed to conducting our business with honesty and integrity, and we expect all employees to maintain high standards in accordance with our Code of Conduct. However, 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 or to address them when they do occur. At Gentrack we:

- encourage employees to report suspected misconduct as soon as possible, in the knowledge that their concerns will be taken seriously and investigated appropriately, and that their confidentiality will be respected;
- provide employees with guidance as to how to raise those concerns; and
- reassure employees that they should be able to raise genuine concerns in good faith without fear of reprisals, even if they turn out to be mistaken.

This Protected Disclosures Policy (**Policy**) does not form part of the terms and conditions of any employee's contract of employment. The Policy may be amended at any time without prior notice.

2. Purpose

The purpose of this Policy is to ensure that Gentrack operates an appropriate internal procedure for receiving and dealing with information about serious wrongdoing in or by Gentrack in accordance with the provisions of the *Corporations Act 2001* (Cth) (**Corporations Act**) and the *Taxation Administration Act 1953* (Cth) (**Tax Act**). We describe this process as the **Whistleblower Protection Scheme**. The aims of this Policy are to provide information about the Whistleblower Protection Scheme, including:

- a) who is an **Eligible Discloser**;
- b) who is an **Eligible Recipient**;
- c) the types of disclosures that qualify for protection;
- d) how to make a disclosure;
- e) legal protections for disclosers;
- f) matters that do not qualify for protection;
- g) support and protection for disclosers; and
- h) handling of disclosures.

3. Definitions

Term:	Definition:
Whistleblower Protection Scheme	The internal procedure outlined in this Policy for receiving and dealing with information about serious wrongdoing in or by Gentrack in accordance with the provisions of the Corporations Act.
Eligible Disclosure	A disclosure that qualifies for protection, see section 4.
Eligible Recipient	A person who can receive an eligible disclosure under the Corporations Act, see section 6.
Disclosable Matter	Information that when disclosed in line with the Corporations Act will qualify a person for protection, see section 7.

Misconduct	This is defined in section 9 of the Corporations Act and includes include fraud, negligence, default, breach of trust and breach of duty.
Personal Work-Related Grievance	Matters that when disclosed do not qualify a person for protection under the Corporations Act, see section 7.3

4. Scope of the Whistleblower Protection Scheme

A disclosure will qualify for protection under the **Whistleblower Protection Scheme** if all the following three requirements are met:

- a) It is made by an **Eligible Discloser**;
- b) It is made to an **Eligible Recipient** or eligible regulatory body; and
- c) The discloser has 'reasonable grounds' to 'suspect' that the disclosed information concerns a **Disclosable Matter**.

A Whistleblower can make a 'Public Interest' or an 'Emergency Disclosure' under certain circumstances, which are outlined in sections 8 and 9 of this policy.

5. Who is an 'Eligible Discloser'?

A person will qualify for protection under the Whistleblower Protection Scheme when they are an **Eligible Discloser**. The following are **Eligible Disclosers**:

- a) officers of Gentrack, including executives, directors, representatives and company secretaries;
- b) employees of Gentrack;
- c) an individual who supplies services or goods to the Gentrack (whether paid or unpaid) or an employee of a supplier; and
- d) an individual who is an associate of Gentrack.

an **Eligible Discloser** also includes:

- a) anyone who has previously been in of the above-mentioned categories; and
- b) a relative, spouse, defacto or dependent of any of the above-mentioned categories.

6. Who can Receive a Disclosure?

For protection under the Whistleblower Protection Scheme to apply, a disclosure must be made to an **Eligible Recipient**. At Gentrack we encourage all staff to make a disclosure to an internal **Eligible Recipient** at first instance. As, we believe this will allow us to identify and address the wrongdoing as early as possible. Below is an outline of internal **Eligible Recipients** and external **Eligible Recipients**.

6.1 Internal Disclosures

At Gentrack the following people qualify as **Eligible Recipients** under the Whistleblower Protection Scheme and can be contacted in the following ways:

Contact the PX Team via email: pxau@gentrack.com

Contact the Company Secretary: anna.ellis@gentrack.com

Contact the Head of Legal (APAC): sam.croucher@gentrack.com

Contact the General Manager for Australia: mark.humphreys@gentrack.com

Where the complaint may be in regards to one of the individuals listed above, please contact our Chief People Officer, Jennifer Mounce: jennifer.mounce@gentrack.com

If you do not feel comfortable to contact one of the above-mentioned people, the below are also **Eligible Recipients**:

- a) An officer or senior manager of Gentrack or related body corporate; and
- b) The internal or external auditor (including a member of an audit team conducting an audit) or actuary of Gentrack or related body corporate.

6.2 External Disclosures

While it is Gentrack's preference for disclosures to be made internally so that we can have the opportunity to investigate and deal with them, disclosures can be made externally to a regulatory body or legal practitioner and qualify the discloser for protection.

Regulatory Bodies

The following are regulatory bodies to which an **Eligible Disclosure** can be made to:

- a) ASIC
- b) a Commonwealth authority prescribed in the Corporations Regulations, or Where related to a taxation matter, the Commissioner of Taxation or the Tax Practitioners Board.

Legal Practitioner

An **Eligible Disclosure** can be made to a qualified legal practitioner for the purposes of obtaining legal advice or legal representation in relation to discloser protection.

7. What information is a 'Disclosable Matter'?

7.1 Disclosable Matters

An **Eligible Discloser's** information will be disclosable where they have reasonable grounds to suspect that Gentrack, or one of its officers, employees or related body corporates has engaged in one or more of the following conducts (and the information relates to that conduct):

- a) **Misconduct or improper state of affairs or circumstances.** 'Misconduct' is defined in the Corporations Act as to include fraud, negligence, default, breach of trust and breach of duty. An 'improper state of affairs or circumstances' is not defined in the Corporations Act and is intentionally broad. ASIC guidance states that Misconduct or an improper state of affairs or circumstances may not always involve unlawful conduct in relation to the entity or a related body corporate of the entity but may indicate a systemic issue that the relevant regulator should know about to properly perform its functions. It may also relate to business behaviour and practices that may cause consumer harm.
- b) **Conduct that constitutes an offence** against or contravention of:
 - i) The Corporations Act;
 - ii) The Australian Securities and Investments Commission Act; or

- c) **Conduct that constitutes an offence** against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; or
- d) **Conduct that represents a danger** to the public or the financial system.

The term '**reasonable grounds to suspect**' is based on the objective reasonableness of the reasons for the discloser's suspicion. It ensures that a discloser's motive for making a disclosure, or their personal opinion of the person(s) involved, does not prevent a discloser from qualifying for protection. A discloser, who makes a mere allegation without any supporting information, is **not** likely to have '*reasonable grounds to suspect*' wrongdoing. However, a discloser does not need to prove their allegation(s).

Examples of **Disclosable Matters** include but are not limited to:

- offering or accepting a bribe;
- fraud or misappropriation of funds;
- financial irregularities;
- theft; or
- failure to comply with legal or regulatory requirements.

7.2. False reporting

A disclosure will not qualify for protection under the Corporations Act when the **Eligible Discloser** knows the information provided is untrue.

If Gentrack concludes that a discloser has made a false report, whether maliciously, in bad faith or with a view to make personal gain, the person may be subject to disciplinary action, including termination of employment.

7.3 Personal Work-related Grievance

Matters that are solely related to a **Personal Work-Related Grievance** do not qualify for protection under the Whistleblower Protection Scheme. An employee should raise any issues relating to a **Personal Work-Related Grievance** via Gentrack's Grievance Policy (AU).

A matter is a **Personal Work-Related Grievance** when it has implications for the employee personally, but does not:

- have further significant implications for Gentrack or another business;
- relate to conduct or alleged conduct outlined in section 7.1 of this policy; or
- relate to detriment or a threat of detriment to a discloser.

Examples of personal work-related grievances include:

- an interpersonal conflict between staff;
- a decision that does not breach workplace laws;
- a decision about the transfer or promotion of an employee; or
- a decision about disciplinary action.

A personal work-related grievance may still qualify as an **Eligible Disclosure**, when it is accompanied with additional information, such as:

- **Misconduct** by Gentrack or one of its employees or agents;
- Gentrack or another person has breached employment or another law that is punishable by imprisonment of 12 months or more; or
- conduct that represents a danger to the public.

More information can be found by contacting us, or through ASIC or the Fair Work Ombudsman

<https://asic.gov.au/about-asic/contact-us/reporting-Misconduct-to-asic/whistleblower-protections/>
<https://www.fairwork.gov.au/>

This Policy applies to all individuals working at all levels of the organisation, including senior managers, officers, directors, employees, consultants, auditors, actuaries, contractors, trainees, part-time and fixed-term workers, casual and agency employees, collectively referred to as employees in this Policy.

8. Public Interest Disclosures

There is an additional category of disclosures that qualify for protection under the Whistleblower Protection Scheme. A 'Public Interest Disclosure' is a disclosure of information to a journalist or parliamentarian. A discloser will only qualify for protection under the Whistleblower Protection Scheme for a Public Interest Disclosure when all the below criteria are met.

Criteria for a Public Interest Disclosure under the Corporations Act:

- a) the discloser must have previously made a disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation;
- b) at least 90 days have passed since the discloser made a disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation;
- c) the discloser does **not** have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure;
- d) the discloser has reasonable grounds to believe that making a further disclosure of the information is in the public interest;
- e) before making the public interest disclosure, the discloser has given written notice to the body in para(a) (i.e. the body to which the previous disclosure was made) that:
 - i) includes sufficient information to identify the previous disclosure;
 - ii) states that the discloser intends to make a public interest disclosure; and
- f) 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.

9. Emergency Disclosure

There is an additional category of disclosures that qualify for protection under the Whistleblower Scheme. An 'Emergency Disclosure' is a disclosure of information to a journalist or parliamentarian. A discloser will only qualify for protection under the Whistleblower Protection Scheme when making an Emergency Disclosure when all the below criteria are met.

Criteria for an Emergency Disclosure under the Corporations Act:

- a) the discloser has previously made a disclosure of the information to ASIC, APRA or another Commonwealth body prescribed by regulation;

- b) at least 90 days have passed since the discloser made a disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation;
- c) the discloser has 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;
- d) before making the emergency disclosure, the discloser has given written notice to the body in section (a) (i.e. the body to which the previous disclosure was made) that:
 - i) includes sufficient information to identify the previous disclosure; and
 - ii) states that the discloser intends to make an emergency disclosure; and
- e) 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.

10. Making a Protected Disclosure

10.1 The Disclosure

All Eligible Disclosers under this policy are strongly encouraged to report under this policy if they reasonably suspect that conduct or a state of affairs exists, in relation to Gentrack that is a Disclosable Matter as defined in section 7.1 of this policy.

10.2 Making an Internal Disclosure

Employees can make disclosures verbally or in writing to the people listed in section 6.1 of this policy. Making an internal disclosure is the preferred way of resolving concerns quickly and effectively.

10.3 What to include in the disclosure

To ensure Gentrack can investigate quickly and thoroughly, disclosers are encouraged to provide as much detail as possible when making a disclosure. Whistleblowers are encouraged to provide information including:

- details of any alleged misconduct;
- location of any alleged misconduct;
- dates and times of any alleged misconduct;
- the names of people involved; and
- further evidence they may think is necessary for the purposes of conducting an investigation.

It may be helpful for a discloser to write down dot points or a brief summary of information they wish to provide. However, we encourage disclosers with any information regarding misconduct, even if brief, to make a disclosure.

10.4 Whistleblower hotline

Gentrack utilises the independent Employee Assistance Programme (EAP) Whistleblower hotline 1800 726 474. This provides a confidential 24/7 service for all employees to report concerns or possible serious wrongdoings against the Company's Code of Conduct.

If an employee is not happy with the way in which a concern has been handled, the Company Secretary can be contacted directly.

10.5 External Disclosure

We encourage all staff to make an internal disclosure at first instance, to the PX Team or your manager. However, a disclosure can also be made externally, either to the discloser hotline above or to the Australian Securities and Investment Commission.

10.6 Anonymity

An **Eligible Disclosure** may be made anonymously internally or externally and still qualify the discloser for legal protection under the **Whistleblower Protection Scheme**. It is encouraged that disclosers who wish to remain anonymous continue ongoing communication with Gentrack by providing us with contact details, as this may benefit the investigation if follow-up is required.

An **Eligible Discloser** may legally refuse to answer questions they feel will lead to their identity being revealed.

If a person wishes to remain anonymous, they may wish to use a pseudonym when making a disclosure.

11. Protection and Support for Whistleblowers

Gentrack encourages openness and will support an employee, who raises genuine concern(s) under this Policy, even if their concern(s) turn out to be mistaken.

It is unlawful for any person (including Gentrack) to engage in conduct against another person that causes or will cause them detriment in relation to a disclosure. Further, it is unlawful to makes threats of detriment to a discloser.

Detriment to a person can include:

- a) dismissal of an employee;
- b) injury of an employee in his or her employment;
- c) alteration of an employee's position or duties to his or her disadvantage;
- d) discrimination between an employee and other employees of the same employer;
- e) harassment or intimidation of a person;
- f) harm or injury to a person, including psychological harm;
- g) damage to a person's property; or
- h) damage to a person's reputation.

Employees must not threaten or cause detriment to disclosers in any way. If an employee believes that they have suffered any such treatment, they should inform the People Experience Business Partner or the Company Secretary immediately. See section 12.2 below. If the matter is not remedied, an employee may raise any concern formally using Gentrack's Grievance Policy (AU).

For the purposes of investigating a disclosure or while protecting a person from detriment due to a disclosure, Gentrack may take administrative action involving staff that is not considered detrimental action. Gentrack will notify employees impacted and action will

only occur wherever necessary. An example of this may be temporarily moving a discloser to another office space to prevent them from detriment, or disclosure of their identity.

Employees should raise any issues through Gentrack's Grievance Policy (AU).

11.1. Confidentiality

The confidentiality of disclosers is protected under the Corporations Act. Upon receiving a disclosure, Gentrack or a receiver is legally obligated to protect the identity of this person. Gentrack cannot reveal the identity to another person or information that is likely to lead to the identity of the discloser.

Gentrack may need to disclose the identity of the discloser, only under these circumstances:

- a) to ASIC, APRA, or a member of the Australian Federal Police (within the meaning of the Australian Federal Police Act 1979);
- b) to a legal practitioner (for the purposes of obtaining legal advice or legal representation about the whistleblower provisions in the Corporations Act);
- c) to a person or body prescribed by regulations; or
- d) with the consent of the discloser.

A person can disclose the information contained in a disclosure with or without the discloser's consent if:

- a) the information does not include the discloser's identity;
- b) the entity has taken all reasonable steps to reduce the risk that the discloser will be identified from the information; and
- c) it is reasonably necessary for investigating the issues raised in the disclosure.

It is unlawful for any person to identify a discloser or disclose information that is likely to lead to the identification of the discloser, outside the exceptions listed above.

To ensure confidentiality is maintained we encourage all people to make disclosures in line with this policy. This will enable Gentrack to reduce the risk of a discloser being identified or another person suffering detriment due to a disclosure. To ensure confidentiality is maintained Gentrack will take the steps including:

- a) only contacting a discloser where necessary, this may be to help identify further aspects of a disclosure;
- b) ensuring disclosures are handled and investigated by qualified staff; and
- c) maintaining secure records and ensure proper handling of disclosers.

11.2. Protection from civil and criminal proceedings

Any person who makes a Protected Disclosure of information or refers a Protected Disclosure of information cannot be held liable to any civil, criminal or internal disciplinary proceeding as a result of making that Protected Disclosure. However, a discloser is not provided immunity from any misconduct they have participated in.

The above applies despite any prohibition of or restriction on the disclosure of information under any enactment, rule of law, contract, or practice.

11. Support for disclosers

Employee Assistance is available for disclosers. Appointments are available 7:30am – 7:30pm, Monday to Friday. In addition a number of EAP Services locations offer extended hours, including weekend support. To arrange a confidential telephone, in-person, video or e-counselling appointment anytime, telephone 1800 726 474 or visit www.eapservices.co.nz 0800 327 669

12. Responsibilities

12.1. Employees

All employees are responsible for the success of this policy and should ensure that they use it to disclose any suspected **Misconduct**.

12.2. People Experience Director & Company Secretary

The People Experience (PX) Director and Company Secretary are responsible for:

- the overall governance of this policy;
- ensuring a review of the effectiveness of actions taken in response to concerns raised under this policy; and
- ensuring that the employees who deal with concerns or investigations under this policy, have the appropriate experience and receive appropriate training where required.

13. Investigation and Outcome

Gentrack will treat all disclosures with upmost seriousness and encourages employees to inform us of matters at the earliest possible stage. We will consider how best to investigate and resolve conduct raised in disclosures.

Upon receiving a disclosure Gentrack will firstly need to determine if the disclosure qualifies for protection under the Whistleblower Protection Scheme followed by determining the scope of the investigation necessary to make an assessment of the facts.

Gentrack will ensure it notifies disclosers that a disclosure has been received and whether the disclosure qualifies for protection.

This will be done using Gentrack's best endeavour and aimed to be done expeditiously.

It may be necessary for Gentrack to use external consultants to assist with the investigation.

During an investigation Gentrack may need to contact the discloser to obtain further information.

When disclosures are made anonymously, and no contact information is provided we are limited in our scope and ability to investigate. If we cannot contact you, it may result in a limited investigation taking place. Anonymity of disclosers participating in investigations can be preserved.

Gentrack will use its best endeavours wherever appropriate to inform disclosers during an investigation and at the completion of investigations.

Deidentified summary reports will be made available upon the completion of an investigation, including the outcome of the investigation and any actions to be taken.

14. Advice and Support about this Policy

14.1 Gentrack encourages Eligible Disclosers to raise issues or ask questions if:

- a) They are unsure:
 - a. Whether they are covered by this policy;
 - b. Whether their concern qualifies as a matter to be disclosed under this policy;
or
 - c. As to whom they should make a disclosure.
- b) They are the subject of a disclosure or a witness in an investigation of a disclosure and seek support or assistance.
- c) They seek information about the type of protections and immunities available to Eligible Disclosers under this policy, the Corporations Act, or the Tax Act.

14.2 Issues, queries and concerns regarding the application of the policy and the type of matters considered at sections 7, 8 and can be raised with:

- a) the PX Director;
- b) your line manager;
- c) an independent lawyer should you seek your own legal advice on the operation of the statutory whistleblower regime under the Corporations Act or Tax Act.

END