



# Whistleblower Policy

LOWES MANHATTAN PTY LTD

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## Overview

Lowes Manhattan Pty Ltd is guided by its company values. These values are the foundation of how we conduct ourselves and interact with each other, our clients, customers, employees, suppliers, directors and other stakeholders. The Company is committed to ensuring corporate compliance and promoting ethical corporate culture by observing the highest standards of fair dealings, honesty and integrity in all of our business activities.

This policy applies to all directors, executives, all staff, contractors and consultants at Lowes Manhattan Pty Ltd. This policy also extends to customers, clients and suppliers. This Whistleblower Policy will be widely disseminated to and easily accessible by all within and outside the business. For internal use, this will be made available on the company's intranet and training via the Learning Management System. For external use, the policy can be accessed by selecting the link on Lowes Manhattan Pty Ltd website.

## Purpose

The purpose of this policy is to provide all employees, former employees, contractors, associates, trustees, relatives of or dependants of aforementioned to safely and securely report any wrongdoing such as policy breaches, illegal, unethical or undesirable behaviour involving the business. This policy protects individuals who make a confidential disclosure to the officers. Employees who wish to report other issues such as grievances i.e personal work-related grievances should refer to the Policy, Guideline and Procedures Manual and/or the Employment Guidelines and Procedures Manual.

Examples of Grievances that include Personal Work-Related Grievances:

- Interpersonal conflict between colleagues;
- A matter that does not involve a breach of workplace laws;
- Decisions about internal promotions or external recruitment; and
- Disciplinary actions, suspension or termination of an individual.

## Definitions

Terms used in this policy are:

Whistleblower/ Whistleblowing	A person who anonymously discloses information to an officer or higher authority about any wrongdoing within a business. A person who is a witness of actual or suspected wrongdoing
Wrongdoing	Conduct and/or behaviour that includes but is not limited to: <ul style="list-style-type: none"><li>- Illegal or dishonest behaviour;</li><li>- Unethical or undesirable behaviour;</li><li>- Is an unethical breach of the Code of Conduct of Lowes Manhattan Pty Ltd</li><li>- Has financial or non-financial loss detrimental to the interest of Lowes Manhattan Pty Ltd;</li><li>- Repeated breaches of administrative procedures;</li><li>- Unreasonably endangers the health and safety or the environment;</li><li>- Is dishonest or fraudulent;</li><li>- Is an offence against any other law of the Commonwealth is punishable by imprisonment for a period of 12 months or more;</li></ul>

	- Breaches legislation, regulations or local government by-laws or is otherwise illegal (including whistleblower laws, corporations law, theft, drug sale, use, violence or threatened violence or criminal damage against property).
Ethical	Rules and standards for right conduct and practices in business.
Suspecting	The Whistleblower making the report has reasonable grounds for suspecting the reportable wrongdoing.
Whistleblower Protections Officer	Provides support and protection to the Whistleblower.
Whistleblower Governance Officer	The person that will receive whistleblower disclosures of wrongdoing and oversee a resolution.

## Policy Statement

Lowes Manhattan Pty LTD is committed to the highest standards of conduct and ethical behaviour to support and promote a culture of honesty and ethical behaviour, corporate compliance and good corporate governance. People who have a working relationship with Lowes Manhattan Pty Ltd are often the first to realise that there may be something seriously wrong. However, they may not wish to speak up for fear of appearing disloyal or may be concerned about being victimised or subject to reprisals for reporting wrongdoing.

Lowes Manhattan Pty Ltd (“The Company”) encourages the reporting of any instances of suspected unethical, illegal, fraudulent or undesirable conduct involving Lowes Manhattan Pty Ltd and provides protections and measures so that those persons who make a report may do so confidentially, safely and without fear of intimidation, disadvantage or reprisal.

When an aforementioned person makes a disclosure in **confidence**:

- Their identity must **remain confidential according to their wishes**;
- They will be protected from reprisal, discrimination, harassment or victimisation for making the disclosure;
- An independent internal inquiry or investigation will be conducted or if appropriate an external investigator may be approved;
- Issues identified from the inquiry/investigation will be resolved and/or rectified;
- They will be informed about the investigation and outcomes;
- The disclosure can still qualify for protection even if their disclosure turns out to be incorrect;

- Any retaliation for having made the disclosure will be treated as serious wrongdoing under this Policy.

Further, the purpose of this policy (where applicable):

- Encourages disclosures to report wrongdoing;
- Ensure disclosures are dealt with appropriately and on a timely basis;
- Provide transparency around Lowes Manhattan Pty Ltd framework for receiving, handling and investigating disclosures;
- Ensure individuals and/or groups who make a disclosure of wrongdoing can do so securely, and safely with confidence that they will be protected and supported throughout the entire process;
- To support Lowes Manhattan Pty Ltd values and code of conduct;
- To support Lowes Manhattan Pty Ltd long-term reputation and sustainability; and
- Meets Lowes Manhattan Pty Ltd legal and regulatory obligations.

## Responsibilities

### 1.1 Whistleblowers

Protection is available to Whistleblowers who disclose wrongdoing that is made with grounds reasonable to believe it is true which include but not limited to:

- Identity protection;
- Protection from detrimental acts or omissions
- Compensation and other remedies; and
- Civil, criminal and administrative liability protection.

To ensure that all employees are treated fairly and that resources are not wasted, protection is not available where the disclosure is:

- Trivial or vexatious in nature with no substance. This will be treated in the same manner as a false report and may itself constitute wrongdoing.
- Unsubstantiated allegations which are found to have been made maliciously, or knowingly to be false. These will be viewed seriously and may be subject to disciplinary action that could include dismissal, termination of service or cessation of a service or client relationship.

A Whistleblower must provide information to assist any inquiry/investigation of the wrongdoing disclosed.

Making a disclosure may not protect the Whistleblower from the consequences flowing from involvement in the wrongdoing itself. A person's liability for their own conduct is not affected by their report of that conduct under this policy. However active cooperation in the investigation, admission and remorse may be taken into account when considering disciplinary or other action.

Even though a Whistleblower may be implicated in the wrongdoing they must not be subjected to any actual or threatened retaliatory action or victimisation in reprisal for making a report under this policy.

Further, a Whistleblower may choose to remain anonymous while making their disclosure, over the course of the investigation and after the investigation is finalised. A Whistleblower if they do not want anyone to know their identity including officers may adopt a pseudonym for the purpose of their disclosure.

## 1.2 Whistleblower Protection Officer

If the Whistleblower wishes, the WHS/RTW Officer may be appointed to support and provide protection to the Whistleblower according to this policy.

The protection officer must have a direct reporting line to a governance officer from an area of the organisation that is independent of line management in the area that is the subject of the report of wrongdoing.

The protection officer will provide mentoring and other support deemed necessary.

The Protection Officer is responsible for keeping the Whistleblower informed of the progress and outcomes of the inquiry/investigation subject to considerations of privacy of those against whom a disclosure has been made.

## 1.3 Identity Protection

This will state the measures and/or mechanisms for protecting the confidentiality of a Whistleblowers identity (where applicable):

- All personal information or reference to the individual witnessing and event will be redacted;
- The discloser will be referred to in a gender-neutral context;
- Disclosures will be handled and investigated by qualified staff;
- All paper and electronic documents and other materials relating to disclosures will be stored securely;
- Access to all information relating to a discloser will be limited to those directly involved in managing and investigating the disclosure;
- Only a restricted number of people who are directly involved in handling and investigating a disclosure will be made aware of a discloser's identity (subject to the discloser's consent) or information that is likely to lead to the identification of the discloser;
- Communications and documents relating to the investigation of the disclosure will not be sent to an email address or to a printer that can be accessed by other staff; and
- Each person who is involved in handling and investigating a disclosure will be reminded about the confidentiality requirements, including that unauthorised disclosure of a discloser's identity may be a criminal offence.

## 1.4 Whistleblower Governance Officer

The Whistleblower Governance Officer is the Head of People. The Head of People will receive whistleblower disclosures of wrongdoing and overseeing resolution.

The Whistleblower Governance Officer must (after a reasonable preliminary inquiry):

- Protect the identity of the Whistleblower;
- If the Whistleblower agrees to appoint the WHS/RTW Officer, the WHS/RTW Officer will provide support to the whistleblower
- Be satisfied that each disclosure of wrongdoing they received was appropriately inquired into or investigated

- Be satisfied that action taken in response to the inquiry/investigation is appropriate to the circumstances
- Provide governance oversight over any inquiry/investigation into retaliatory action taken against the Whistleblower

Alternatively, if the disclosure contains allegations against any Lowes Manhattan Pty Ltd executive or where the Whistleblower has a reasonable belief that the Whistleblower Governance Officers are not sufficiently independent a report may be made to the Managing Director of Lowes Manhattan Pty Ltd.

### 1.5 Protected Disclosures Coordinator

The Protected Disclosures Coordinator is the Head of People. The Head of People will receive all information about all whistleblower events and performs the following functions:

- Support the welfare of disclosers
- Arranges for an inquiry/investigation into the disclosures made by the Whistleblower
- Ensures appropriate government agencies are notified about Whistleblower events where required
- Maintains a Whistleblower Register for trend analysis and to identify systemic issues requiring attention

### 1.6 Investigator

Lowes Manhattan Pty Ltd will investigate all matters reported under this policy as soon as practicable after the matter has been reported. The Protected Disclosures Coordinator who is the Head of People will appoint either an internal or external investigator to investigate the matter. Lowes Manhattan Pty Ltd may not be able to undertake an investigation if it is not able to contact the discloser. An example is if a disclosure has refused to provide, or has not provided, a means of contacting them.

The internal investigator may be the Governance Officer and or an appropriate person as appointed by the Governance Officer.

### 1.7 Investigation

The investigation will be conducted in an objective and fair manner, and as is appropriate having regard to the nature of the disclosure and circumstances. Where a report and/or matter is submitted anonymously, Lowes Manhattan Pty Ltd will conduct the investigation and its enquiries based on the information provided. Further, anonymity can at times prevent the business from taking the issue further if Lowes Manhattan Pty Ltd is not able to obtain further information from the source of the report.

### 1.8 Managers and Line Supervisors

All managers and line supervisors who receive a disclosure about wrongdoing must notify the governance officer and provide particulars and maintain confidentiality at all times.

### 1.9 Protection from detrimental acts or omissions

Lowes Manhattan Pty Ltd may refer to the following measures and mechanisms for protecting disclosers from detrimental acts or omissions (where applicable):

- processes for assessing the risk of detriment against a discloser and other persons (e.g. other staff who might be suspected to have made a disclosure), which will commence as soon as possible after receiving a disclosure;
- support services (including counselling or other professional or legal services) that are available to disclosers;

- strategies to help a discloser minimise and manage stress, time or performance impacts, or other challenges resulting from the disclosure or its investigation;
- actions for protecting a discloser from risk of detriment—for example, the business could allow the discloser to perform their duties from another location, reassign the discloser to another role at the same level, make other modifications to the discloser’s workplace or the way they perform their work duties, or reassign or relocate other staff involved in the disclosable matter;

### 1.10 Reporting a Disclosure

Lowes Manhattan Pty Ltd will need to assess each disclosure to determine whether:

- Disclosures will be handled confidentially,
- Each disclosure will be assessed and may be subject of an investigation;
- When an investigation needs to be undertaken, the process will be objective, fair and independent;
- It qualifies for protection; and
- A formal, in-depth investigation is required.

#### *(a) Internal Whistleblowers*

(Current or former employees, directors, contractors or consultants)

Internal Whistleblowers are encouraged to report their concerns to the Whistleblower Governance Officer to seek an immediate response. Where the internal Whistleblower believes this is not appropriate, then an alternative reporting mechanism is to report the matter to the Whistleblower Protection Officer.

#### *(b) External Whistleblowers*

(These individuals include: clients, customers, suppliers)

Where an external Whistleblower is reluctant to report it to the Governance Officer or the Protections Officer, they can report their concerns to the Managing Director of Lowes Manhattan Pty Ltd.

#### *(c) Anonymous Reporting*

Anonymous reports of wrongdoing are accepted under this policy. Anonymous reports have significant limitations that may inhibit a proper and appropriate inquiry or investigation. These limitations include the inability to provide feedback on the outcome and/or to gather additional particulars to assist the inquiry/investigation. Specific protection mechanisms may be difficult to enforce if you choose to remain confidential.

### 1.11 Protection

Lowes Manhattan Pty Ltd will adopt the principle of protection of the identity of internal and external Whistleblowers.

### 1.12 Confidentiality

Lowes Manhattan Pty Ltd will not disclose a whistleblower’s identity unless:

- The disclosure is required or authorised by law; and
- It is necessary to further an investigation and the Whistleblower consents to the disclosure.

Lowes Manhattan Pty Ltd will take reasonable precautions to store any records relating to a report of wrongdoing securely and to restrict access to authorised persons only.

### 1.13 Retaliation

Lowes Manhattan Pty Ltd will not tolerate any retaliatory action or threats of retaliatory action against a Whistleblower or against a Whistleblower's colleagues, employer (if a contractor, consultant or supplier) or relatives. Any retaliation in reprisal for a disclosure made under this policy will be treated as a breach of serious misconduct and will result in disciplinary action.

A Whistleblower must not be disadvantaged or victimised for having made the report by:

- Dismissal or termination of employment, services or contracts
- Demotion of contract
- Discrimination, victimisation, bullying and harassment
- Aforementioned matters above.

### 1.14 Disclosure Management

Lowes Manhattan Pty Ltd recognises that individuals against whom a report is made must also be supported during the handling and investigation of the wrongdoing report. The business takes reasonable steps to treat fairly any person who is the subject of a report, particularly during the assessment and investigation process in accordance with an established support protocol which may be extended to include appointing an executive member of the leadership group to provide support.

Where a person is identified as being suspected of possible wrongdoing, but preliminary inquiries determine that the suspicion is baseless, no evidence or unfounded and that no formal investigation is warranted, then the Whistleblower will be informed of this outcome and the matter laid to rest.

Lowes Manhattan Pty Ltd will give its full support to a person who is the subject of a report where the allegations contained in the report are clearly wrong

Therefore, where an investigation does not substantiate the report, the fact that the investigation has been carried out, the results of the investigation and the identity of the person who is the subject of the report must be handled confidentially.

Further, where an investigation is conducted and the investigator finds there may be a case for an individual to respond, the Investigator must ensure that a person who is the subject of a disclosure:

- Is informed of the substance of the allegations;
- Is given a fair and reasonable opportunity to answer the allegations before the investigation is finalised;
- Has their response set out fairly in the Investigator's report; and
- Is informed about the substance of any adverse conclusions in the investigator's report that affects them.

### 1.15 Failure to Comply

Any breach of this policy may result in disciplinary action that could result in severance from Lowes Manhattan Pty Ltd.



## Current Officials for this Policy

Officers		
Whistleblower Protections Officer	WHS/RTW Officer	Joumana Jallad
Whistleblower Governance Officer	Head of People	Jason Heap
Protected Disclosures Coordinator	Head of People	Jason Heap