

# Whistleblower Policy

## Record of Document Changes

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VERSION	ISSUE DATE	NATURE OF AMENDMENT	AUTHOR
1.0	01/09/2019	Setup	SB
1.1	26/11/2019	Inclusion of Interaction with Local Laws section	SB
1.2	04/06/2020	Rebrand	AW

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# 1 Definition of “Whistleblower”

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A person who informs on a person or organisation regarded as engaging in an unlawful or immoral activity

## 2 Introduction

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### 2.1 Policy Name

This policy is the “Webjet Group Whistleblower Policy”.

### 2.2 Policy Objectives

This Whistleblower Policy (Policy) reflects Webjet Limited (the Company's) commitment to the highest standards of ethical conduct in all its activities by:

- promoting a culture of honesty, ethical behaviour and corporate compliance;
- encouraging the reporting of any instances of suspected misconduct or unethical, illegal, fraudulent or undesirable conduct involving Company staff and / or business partners; and
- contributing to a culture of continuous improvement.

### 2.3 Policy Applicability

Webjet Group Whistleblower Policy and all standards, procedures and guidelines it governs are applicable across Webjet Limited.

This policy applies to:

- All employees being full time, part time, fixed term and casual employees within the Webjet Group of companies.
- All persons who work at the direction of, or on behalf of Webjet (and its related entities) (for example agents, contractors, subcontractors, consultants and temporary staff) are also covered by this policy.

### 2.4 Policy Versioning and Change Control

This policy is owned and maintained by the Group Chief Operating Officer.

Updates to the policy will be managed via the Change Management process.

When an updated version has been approved for release, it will be published on SharePoint and employees will be advised of availability.

Updated versions will have their Version Number incremented accordingly.

### 2.5 Policy Next Review Date

This policy must be reviewed annually. This is the responsibility of the Group Chief Operating Officer.

The next review must be on or before the 1st of July 2020.

## 3 Policy

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### 3.1 Purpose

Webjet is committed to ensuring that Company staff (both employees and contractors) who report any instances of suspected misconduct or unethical, illegal, fraudulent or undesirable conduct involving Company staff and / or business partners are supported and can do so without fear or threat of victimisation or detriment including intimidation, disadvantage or reprisal.

It is expected that staff who become aware of conduct reportable under this Policy will make the appropriate report either under this Policy or under other Company policies as appropriate (i.e. staff have the option of reporting under this policy or via other appropriate mechanisms such as reporting to a direct manager, HR, or senior leadership as considered appropriate).

If the disclosure is of the type to which whistleblower protections apply, staff are encouraged to make the disclosure to a person specified in this policy to ensure they receive the special protections available for such disclosures at law. When a disclosure made under this policy does not attract those protections, the Company will deal with such disclosures in accordance with applicable policies and procedures and otherwise as it determines appropriate in all of the circumstances.

This Policy and the procedures set out in this document reflect and comply with the whistleblower provisions of the Corporations Act 2001 (Cth) (Corporations Act) and the Taxation Administration Act 1953 (Cth) (Tax Act).

### 3.2 Reportable Conduct

The Company encourages individuals to report actual or suspected wrongdoing.

Any Company staff member is encouraged to make a report under this Policy if they reasonably believe that a Company director, officer, employee, contractor or other person who has business dealings with the Company has engaged in conduct which is:

- dishonest, fraudulent or corrupt;
- illegal (e.g. theft, drug sale or use, violence, harassment or intimidation, criminal damage to property or other breaches of the law);
- potentially damaging to the Company, a Company employee or a third party (e.g. unsafe work practices);
- an abuse of authority;
- damaging to the Company's reputation with or without a resulting financial loss;
- unethical or in breach of Company policies; or
- otherwise involves any other kind of serious impropriety.

The Company will comply with the special protections available at law to whistleblowers for "protected disclosures". These protections will apply if an **eligible whistleblower** makes an **eligible disclosure** to an **eligible recipient**.

### 3.3 Eligible Whistleblower

An "eligible whistleblower" is someone who is (or has been) any of the following:

- a. an officer of the Company;
- b. an employee of the Company;
- c. an individual who supplies services or goods to the Company (paid or unpaid);
- d. an employee of a person who supplies services or goods to the Company (paid or unpaid);
- e. an individual who is an associate of the Company; or
- f. a relative, spouse or dependent of an individual above.

### 3.4 Eligible Recipient

An "eligible recipient" is any of the following:

- a. ASIC, APRA or a prescribed Commonwealth authority;
- b. an officer (such as a director) or senior manager of the Company or any of the Company's related entities;
- c. an auditor or a member of an audit team conducting an audit of the Company or the Company's related entities;
- d. an actuary of the Company or a related entity; or
- e. any other person authorised by the Company to receive disclosure that may qualify for special protection.

An eligible whistleblower can also access the special protections where the disclosure is made to a legal practitioner to obtain legal advice or representation in relation to the operation of the special protections and / or whistleblowing regime under the Corporations Act or Tax Act.

### 3.5 Eligible Disclosure

A report will be an eligible disclosure if it relates to information that an eligible whistleblower has reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances in relation to the Company or a related body corporate of the Company.

This can include information that indicates that an officer or employee of the Company or one of its related bodies corporate has engaged in conduct that:

- Is in contravention of:
  - the Corporations Act 2001;
  - the Australian Securities and Investments Commission Act 2001;
  - the Banking Act 1959;
  - the Financial Sector (Collection of Data) Act 2001;
  - the Insurance Act 1973;
  - the Life Insurance Act 1995;
  - the National Consumer Credit Protection Act 2009;
  - the Superannuation Industry (Supervision) Act 1993; or
- A Commonwealth law that is punishable by imprisonment for over a year; or
- Represents a danger to the public or the financial system.

### **3.5.1 Personal work-related grievance' disclosures are not eligible disclosures.**

Under the Corporations Act, a disclosure is not an eligible disclosure and will not be afforded special protections if:

- The information disclosed concerns a grievance about any matter in relation to the discloser's employment (or former employment) which has personal implications for the discloser but does not have significant implications for the Company that does not relate to the discloser and does not concern a contravention of the matters described above (personal work-related grievance) ; and
- Does not concern a contravention (or alleged contravention) of victimisation protections for a discloser that involves a detriment caused to the discloser or a threat made to the discloser.

Examples of personal work-related grievances include:

- An interpersonal conflict between the discloser and another employee;
- A decision relating to the engagement, transfer or promotion of the discloser;
- A decision relating to the terms and conditions of engagement of the discloser;
- A decision to suspend or terminate the engagement of the discloser, or otherwise discipline the discloser.

## **3.6 Tax-related Disclosures**

Disclosures will qualify for protection under the Tax Act if they are made by an eligible whistleblower (as defined above) and either:

- The disclosure is made to the Commissioner of Taxation because the eligible whistleblower considers that the information may assist the Commissioner to perform their functions or duties under taxation law in relation to the Company or an associate of the company; or
- The eligible whistleblower has reasonable grounds to suspect that the information indicates misconduct, or an improper state or affairs or circumstances in relation to the tax affairs of the Company or an associate of the Company; the eligible whistleblower considers that the information may assist the recipient to perform functions or duties that relate to the tax affairs of the Company; and the disclosure is made to one of the following persons:
  - an auditor (or member of an audit team conducting an audit);
  - a registered tax agent or BAS agent who provides tax agent services or BAS services;
  - a director, secretary or senior manager of the Company, or any other employee or officer of the Company who has function or duties that relate to tax affairs of the Company; and
  - a person authorised by the Company to receive disclosures that may qualify for protection under the Tax Act). Or
- The disclosure is made to a legal practitioner for the purpose of obtaining legal advice or representation in relation to the operation of the whistleblowing regime and protections under the Tax Act.

## **3.7 'Emergency' and 'public interest' disclosures**

The Company encourages employees to make use of the whistleblowing procedures set out in this Policy such that it is not necessary to make an Emergency Disclosure or a Public Interest Disclosure.

However, the Company acknowledges that in some circumstances, it will be necessary for individuals to make such disclosures and will comply with all legislative requirements, as set out in this Policy, in respect of such disclosures.

### **3.7.1 Emergency Disclosure means a disclosure where:**

- a. the discloser has previously made a disclosure of that information that qualifies for protection under the Corporations Act; and
- b. the discloser has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health and safety of one or more persons or to the natural environment; and
- c. the discloser notified (in writing) the body to which it made the disclosure that:
  - i. includes sufficient information to identify the previous disclosure; and
  - ii. states that the discloser intends to make an emergency disclosure; and
- d. disclosure is made to:
  - i. a member of federal parliament; or
  - ii. a journalist; and
- e. the extent of the information disclosed in the emergency disclosure is no greater than necessary to inform the recipient in (d) above of the substantial and imminent danger.

### **3.7.2 Public Interest Disclosure means disclosure where:**

- a. the discloser has previously made a disclosure of that information that qualifies for protection under the Corporations Act; and
- b. at least 90 days have passed since the previous disclosure; and
- c. the discloser doesn't have reasonable grounds to believe action is being taken in relation to the disclosure; and
- d. the discloser has reasonable grounds to believe that making a further disclosure is in the public interest; and
- e. following 90 days, the discloser notified (in writing) the body to which it made the disclosure that:
  - i. includes sufficient information to identify the previous disclosure; and
  - ii. states that the discloser intends to make a public interest disclosure; and
- f. the public interest disclosure is made to:
  - i. a member of federal parliament; or
  - ii. a journalist; and
- g. the extent of the information disclosed in the public interest disclosure is no greater than necessary to inform the recipient in (f) above of the misconduct or the relevant information.

Note: for the purpose of an emergency or public interest disclosure, a 'journalist' is a person who is professionally working for a newspaper, magazine, radio or television broadcasting service, or commercial electronic services (such as via the internet) which are operated similar to a newspaper, magazine, or radio or television broadcast.

## **3.8 How can disclosing persons disclose wrongdoing?**

The Policy establishes a number of different channels under which disclosing persons can report suspected or actual wrongdoing. Disclosures can be made to:

- The Webjet Limited Compliance officer, meaning the Group Chief Commercial Officer;
- An officer or senior manager of the Company or a related body corporate of the Company;
- An auditor, or a member of an audit team conducting an audit, of the Company;
- The Company Anonymous reporting tool - <https://webjet.whispli.com/SpeakUp>

All information relating to instances of reportable conduct should be submitted to a person listed above verbally or in writing. You should specify that the disclosure is being made under this Policy.

A report may be made anonymously if the person reporting does not wish to disclose their identity to <https://webjet.whispli.com/SpeakUp>

Alternatively, protected disclosures can be made to the following regulators:

- The Office of the Whistleblower is an office regulated by the Australian Securities and Investment Commission (ASIC). The Office of the Whistle-blower is equipped to oversee and report on information

received from whistleblowers. Persons with information can make a report to the Office of the Whistleblower through the ASIC website: <https://asic.gov.au/report-misconduct>

- Whistleblowers can contact the Australian Prudential Regulation Authority (APRA) through the APRA website: <https://www.apra.gov.au/information-being-whistleblower-and-making-public-interest-disclosure>.
- To make a protected disclosure to the Australian Federal Police (AFP), call the AFP's non-urgent crime line: 131 444.

In addition, protected tax disclosures can be made to the Commission of Taxation in the following ways:

- Through the tax evasion reporting form; or
- By telephone on the confidential hotline to report tax avoidance schemes: 1800 060 062; or
- By email to [reportataxscheme@ato.gov.au](mailto:reportataxscheme@ato.gov.au); or
- By mail by marking your letter 'in confidence' and sending to:

Australian Taxation Office  
Tax Evasion  
Locked Bag 6050  
Dandenong VIC 3175

### 3.9 Investigating Disclosures

Where a Protected Disclosure is made internally to an officer (such as a director), Compliance Officer, or senior manager of the Company or any of the Company's related entities or any other person authorised by the Company to receive disclosures, or via The Company Anonymous reporting tool - <https://webjet.whispli.com/SpeakUp>, the Company will investigate the disclosure by:

- Consider the information disclosed;
- Appoint an appropriate investigator, including an external investigator where required, to conduct an objective investigation as is reasonable and appropriate having regard to the nature and circumstances of the reportable conduct;
- Collect material required to consider the allegations disclosed to enable the investigator to complete the investigation;
- Where appropriate, the Company will provide feedback to the whistleblower regarding the investigation's progress and/or outcome (subject to considerations relating to the privacy against those whom allegations are made, and being conscious of not prejudicing any external investigations or other matters arising from a disclosure being made).

### 3.10 Treatment and Support for disclosing employees

The Company committed to providing fairness, support and protection in response to genuine reports of wrongdoing and will not tolerate any reprisals, or threats of reprisal, by any representative of the Company against a disclosing person.

The protection afforded by this Policy is in addition to, not in lieu of, any protection provided by legislation. Protections for Protected Disclosures include:

#### 3.10.1 Protecting the identity of whistleblowers

A discloser's identity will remain confidential unless it is revealed to:

- ASIC;
- APRA;
- a member of the AFP;
- a legal practitioner for the purposes of obtaining legal advice or representation; or
- with the consent of the discloser.

There is no requirement for a whistle blower to identify themselves in order for that whistle-blower's Protected Disclosure to qualify for protection.

The same restrictions around the disclosure of an eligible whistle-blower's identity apply to a Protected Tax Disclosure. The identity of a person who makes a Protected Tax Disclosure will remain confidential unless revealed to:

- The Commissioner of Taxation;
- a member of the AFP;
- a legal practitioner for the purposes of obtaining legal advice or representation; or
- with the consent of the discloser.

A discloser's identity may be revealed to a court where it is necessary to:

- give effect to the TAA or Corporations Act, or
- in the interests of justice to do so.

Under no circumstances does this Policy allow for or condone the disclosure of the actual identity of a whistleblower who has made a protected disclosure other than as set out above. However, for the purposes of an investigation, information that is likely to or may lead to the identification of the whistleblower may be disclosed if it is reasonably necessary for the purpose of investigation concerning the subject matter of an 'eligible disclosure'. The Company will take all reasonable steps are taken to reduce the risk that the whistle-blower will be identified as a result of that disclosure of information.

The Company is able to disclose the subject matter of the Protected Disclosure without the whistle-blower's consent as appropriate.

Any release of information in breach of this Policy will be regarded as a serious matter and may result in disciplinary action. There also may be serious consequences under the Corporations Act.

### **3.10.2 Protecting whistleblowers who have made Protected Disclosures from legal action**

Whistle-blowers who make a Protected Disclosure are protected as follows:

- They are protected from any civil, criminal or administrative liability (including disciplinary action) for making the disclosure; and
- No contractual or other remedy may be enforced, and no contractual or other right may be exercised, against the Discloser on that basis; and
- The information they have disclosed is not admissible in evidence against the person in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information.

### **3.10.3 Protecting against victimisation and detriment**

Where employees have made a protected disclosure, the Company will take all reasonable steps to ensure appropriate treatment of those employees.

The Company will not tolerate the ill treatment, including victimisation or bullying, of any Company employee mentioned in, or related to, a disclosure of the kind protected under this Policy. Any such ill treatment may result in disciplinary action being taken, up to and including termination of employment without notice or payment in lieu of notice. There are also separate and serious consequences at law for victimising or causing detriment to a person because that person has made, could make, proposes to make, or is perceived to have made a Protected Disclosure.

Any staff member (either employee or contractor) subjected to detrimental treatment (or a threat to cause any detriment) as a result of making a Protected Disclosure should inform the Company immediately.

The Company will thoroughly investigate reports of any victimization or detrimental conduct related in any way to a Protected Disclosure being made.

### **3.10.4 Support for whistleblowers**

The Company will take appropriate measures to support the wellbeing and protect a disclosing employee/Eligible Whistleblower.

This support may be in the form of:

- Employee Assistance Program (EAP) as provided in the relevant jurisdiction
- Will consider whether the disclosing person can or should be allocated alternative duties;
- Will consider whether the disclosing person can or should be permitted paid time off work.

### **3.11 Policy Availability**

This Policy is to be distributed to all existing staff members at the date the Policy is approved by the Company and provided to all new staff members during their induction. 'Staff members' includes both employees and contractors. This Policy is available to all officers and employees of the Company through the Webjet Intranet, [www.webjetlimited.com](http://www.webjetlimited.com) or can be accessed by requesting a copy from HR/senior managers.

### **3.12 Interaction with Local Laws**

This Policy and the procedures set out in this document reflect and comply with the whistleblower provisions of the Corporations Act 2001 (Cth) (Corporations Act) and the Taxation Administration Act 1953 (Cth) (Tax Act) of Australia. If you are an employee of a legal entity that is based outside of Australia, your organisation may also be subject to Whistleblower and/or Protected Disclosure laws that are specific to your country. For completeness, should there be any conflict between the contents of this policy and the laws of your country, the laws of your country will prevail. You should make sure you are familiar with any such country specific laws and talk to your manager should you have any questions.

[www.webjetlimited.com](http://www.webjetlimited.com)

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