

## **Whistleblower Policy**

### **Statement**

The Dorsett Group are committed to ensuring compliance with the relevant laws and protecting whistleblowers in accordance with legislative requirements.

### **Applicability**

A reference to Dorsett Group in this policy is a reference to Dorsett Investments Pty Ltd ABN 60 008 676 819; its subsidiary Dorsett Retail Pty Ltd ABN 30 100 205 329; and each of its subsidiaries.

This policy applies to all directors, officers, employees, consultants and contractors of Dorsett Group. This policy applies as far as is reasonably achievable to Dorsett Group service providers, suppliers and third-party contractors. Any of these persons making a report under this policy are referred to as a whistleblower.

### **Purpose**

The purpose of this policy is to:

- encourage the persons to whom the policy applies to raise concerns or report instances of any wrongdoing, potential breach of law, violations or suspected violations of company policy or any other legal or ethical concern. It includes misconduct, illegal or unethical behaviour in the workplace;
- ensure that such disclosures are handled appropriately, fairly and in a timely manner;
- provide protection to individuals who make such disclosures (whistleblowers) from reprisals, in accordance with applicable laws; and
- maintain the integrity, ethical conduct, and accountability of the organisation.

### **Who Can Make a Disclosure**

Any person falling within the scope may make a disclosure under this Policy. The organisation ensures that disclosures may be made confidentially or anonymously. The disclosure may concern the organisation itself, or its officers, employees, contractors, suppliers or any other stakeholder engaged with the organisation.

### **Whistleblower Protection Officer(s)**

The Whistleblower Officer has direct, unfettered access to independent financial, legal and operational advice as required for the purposes of effectively carrying out the role.

The current Whistleblower Protection Officers are: **Naomi Macfarquhar** [naomi.mac@dorsett.com.au](mailto:naomi.mac@dorsett.com.au) and **Brian McCarroll** [brian.mccarroll@dorsett.com.au](mailto:brian.mccarroll@dorsett.com.au) or call 9722 4175.

### **What Should Be Reported**

A disclosure may be made if the individual has reasonable grounds to suspect that such conduct has occurred, is occurring or will occur. A disclosure need not be proven or certain - the key is that the whistleblower has a reasonable basis for their suspicion. The organisation encourages early reporting so that issues can be addressed promptly.

Personal work-related grievances (e.g. an interpersonal conflict with another employee or a decision about your employment) are not disclosable matters and are not covered by this policy or qualify for protection under the Corporations Act.

### **How to Make a Disclosure**

Internal reporting:

- Disclosures may be made to the organisation's nominated Whistleblower Protection Officer (WPO) or senior manager.
- Reports can be submitted to the WPOs verbally or in writing via email (details above) or by post to: PO Box 20, Bunbury WA 6231.
- The whistleblower may choose to remain anonymous or request confidentiality.

External reporting:

- If the whistleblower wishes, or if internal reporting is not appropriate or has been ineffective, they may report externally to a regulatory body (e.g. Australian Securities & Investments Commission (ASIC), or the Fair Work Commission (FWC)) in accordance with the legislation. ([ASIC](#))

### **Information to provide**

The person making the disclosure should provide as much information as possible:

- description of the conduct,
- dates,
- people involved,
- witnesses,
- supporting documents (if any), and
- the basis for their suspicion.

The WPO will endeavour to acknowledge receipt of the disclosure within five (5) business days and provide an outline of next steps.

## **Protection and Confidentiality**

- The organisation will ensure that whistleblowers are not subjected to reprisals, victimisation or any form of disadvantage because they made a disclosure. Reprisal is strictly prohibited.
- All disclosures will be treated confidentially to the maximum extent possible. The identity of the whistleblower will not be disclosed without their consent unless required by law, or in the interests of natural justice, or by court/tribunal order.
- The organisation will take all reasonable steps to minimise the risk of identification of the whistleblower (including if they choose to remain anonymous).
- Any person who breaches the confidentiality of a whistleblower, or takes reprisals against a whistleblower, may be subject to disciplinary action (including termination) and possible civil or criminal liability.

## **Investigation Procedure**

Preliminary assessment:

- Upon receipt of a disclosure, the WPO (or other designated officer) will assess whether it qualifies for investigation, whether it requires further inquiry, and whether external reporting is required by law.
- The assessment will consider whether the matter is frivolous or vexatious; whether it concerns “disclosable conduct” (in the case of registered organisations) under applicable legislation.

Conducting the investigation:

- An investigation team may be convened to investigate a matter, if the WPO deems this necessary. The team may or may not include the WPO. At least one person shall be a senior manager.
- The investigating team may seek external third-party advice such as legal where appropriate.
- Investigations will be timely, objective and fair, with clear allocation of roles and responsibilities (investigator, senior manager, WPO).
- Investigators will have regard to potential conflicts of interest; if a conflict exists, an alternate investigator (or external investigator) may be appointed.
- The investigation may include interviews with the whistleblower (if not anonymous), the subject of the allegation, and any witnesses; review of relevant documents; and gathering of evidence.
- The person who has had a report of reportable conduct made against them will be informed and given the opportunity to respond to the report and will be presumed innocent until proven otherwise. They will be kept informed of progress of the investigation at appropriate intervals.
- The whistleblower will be kept informed of progress at appropriate intervals (subject to confidentiality considerations) including the outcome.

Outcome and resolution:

- At the conclusion of the investigation, a report will be prepared summarising findings, recommendations, and any disciplinary or remedial actions.
- The report shall be presented to the Managing Director and subsequently presented to the Board
- The organisation will act on recommendations and monitor implementation.
- Records of the investigation will be maintained securely for seven (7) years.

### **Roles and Responsibilities**

- **Board and senior management:** Ultimately the Board is responsible for the policy as part of the company's broader risk management and corporate governance framework. They will endorse the policy, ensure adequate resources for investigations, and oversee of whistleblower program.
- **Whistleblower Protection Officer (WPO):** receiving disclosures, managing the investigation procedure, maintaining confidentiality, reporting to designated senior management.
- **Investigators:** conducting investigations in line with policy, documenting findings, maintaining fairness and objectivity.
- **All employees and stakeholders:** familiarising themselves with the policy, making disclosures when appropriate, cooperating with investigations.

### **Training and Awareness**

The Dorsett Group will:

- ensure that the WPO receives adequate training and resources to effectively manage their responsibilities;
- ensure that employees, officers, contractors and suppliers are aware of this policy and their rights and obligations under it;
- provide appropriate training about whistleblower protections, how to make disclosures, how investigations will be handled;
- incorporate this policy into inductions for new employees and relevant third-party contractors.
- This policy will be available on the Dorsett staff portal for easy accessibility and company websites.

### **Relevant Legislation** (which may be amended from time to time)

The organisation recognises that whistleblower protections are provided under a range of statutes, including the:

- Fair Work Act 2009 (Cth) — in particular the general protections against adverse action for employees making complaints or inquiries. ([Employment Law Online](#))

- Fair Work (Registered Organisations) Act 2009 (Cth) — which contains specific whistleblower disclosure provisions (Part 4A, Chapter 11) and protections against reprisals. ([web-prd.fwc.gov.au](http://web-prd.fwc.gov.au))
- Corporations Act 2001 (Cth)
- Taxation Administration Act 1953
- Australian Securities and Investments Commission Act 2001

### Supplementary Information

- Whistleblowers acting in good faith, even if the disclosure later proves incorrect, will not be subject to disciplinary action for making the disclosure.
- This policy does not absolve individuals from their own misconduct; for example, if a whistleblower has engaged in wrongdoing, that person may still be accountable.
- Disclosures made maliciously, vexatiously or without reasonable grounds may not be protected and may be subject to appropriate action.
- The organisation may engage external specialists (investigators, legal advisors) to ensure appropriate handling of complex matters.
- In certain cases, urgent action may be taken (e.g. to protect evidence or stop ongoing harm) before the full investigation is concluded.
- In addition to protections under the *Corporations Act 2001*, whistleblower protections also extend to disclosures made under the *Taxation Administration Act 1953*. These protections apply to individuals reporting breaches of tax laws or misconduct related to an entity's tax affairs, as legislated in the 2019 amendments. While tax-related matters may fall outside the scope of this policy's operational procedures, disclosures of this nature are still protected and should be directed to the appropriate authority or designated whistleblower contact.

### Definitions

**“Eligible whistleblower”** means a person who makes a disclosure and who is eligible for protection under applicable legislation. For example, under federal laws, this may include employees, officers, contractors, associates etc. ([ASIC](#))

**“Reportable conduct/wrongdoing”** means conduct which the organisation considers unacceptable, including but not limited to:

- illegal acts (fraud, theft, corruption, bribery);
- dishonest or unethical behaviour, including harassment, discrimination, victimisation or bullying;
- misconduct or neglect of duty;
- unethical or in breach of Dorsett Retail policies and procedures;
- improper state of affairs or circumstances in relation to the organisation;

- breach of any law or regulation;
- conduct which may cause financial or non-financial loss, or damage to the reputation of the organisation.

**“Disclosure”** means the act of reporting or making a complaint about reportable conduct under this policy.

**“Reprisal/detrimental action”** means any adverse treatment (or threat thereof) of a person because they made, proposed to make or are believed to have made a disclosure. This may include dismissal, demotion, harassment, discrimination, disciplinary action, intimidation, damage to property, damage to reputation, psychological or physical injury. ([Fair Work Commission](#))

### **Policy Reviews**

Dorsett Group may make changes to policies from time to time.

The Executive Management Team is responsible monitoring, evaluating, and reviewing this policy on a bi-annual basis. Any amendments will be approved by the Board (or equivalent governance body).

### **Further Assistance**

An employee who requires assistance in understanding these policies should first consult their manager who is responsible for the implementation and operation of these arrangements in their work area.