



## 1. PURPOSE

- 1.1 Careteq Limited (**Company**) and its subsidiaries (collectively, **CTQ**) is committed to adhering to the highest standards in order to fulfil its statutory obligations, its rules and values. We are committed to providing those involved with our Organisation a safe environment to raise breaches of internal rules or policy, or Disclosable Conduct relating to the Organisation, its departments, officers, employees or members.
- 1.2 This Whistleblower Policy (**Policy**) provides you with an understanding of what can be reported under this Policy.
- 1.3 This Policy will outline the framework for the submission and management, including the investigation, of disclosures. Under the whistleblower laws, a Discloser is entitled to a number of legal protections if they report and '**Disclosable Matter**' to an '**Eligible Recipient**', the Australian Tax Office (**ATO**), the Australian Prudential Regulation Authority (**APRA**) or the Australian Securities and Investments Commission (**ASIC**).
- 1.4 This Policy encourages '**Disclosers**' to make disclosures of improper conduct on reasonable grounds confidentially and anonymously without fear of reprisal or detrimental action.
- 1.5 This Policy has been adopted to ensure that individuals feel comfortable making a disclosure and that they are aware of the criteria for a discloser to qualify for protection as a whistleblower under the corporate whistleblower protections regime.<sup>1</sup>
- 1.6 This Policy forms part of the code of conduct for all employees of the Company and aligns with the Company's statement of values set out in its code of conduct. Employees will be notified of any updates to this Policy from time to time.
- 1.7 An effective Whistleblower Policy is crucial to good corporate governance and will help us maintain a high standard of lawful and ethical conduct in our workplace and business activities, be they internal or external. We are committed to ensuring the protection of individuals who in good faith disclose any wrongdoing in our workplace or business activities.

---

<sup>1</sup> The corporate whistleblower protections regime was established under the Corporations Act and the Tax Administration Act.



## **2. APPLICATION**

2.1 This Policy applies to all of the Company's people, who include, but may not be limited to:

- (a) all Group officers and employees, former and current;
- (b) all Group suppliers and contractors, former and current;
- (c) all Disclosers as defined under this Policy and the Whistleblower Laws; or
- (d) all Eligible Recipients as defined under this Policy and the Whistleblower Laws.

2.2 A Discloser includes an individual who is, or has been, any of the following:

- (a) a current or former officer or employee, including current and former employees who were employed on a permanent, part-time, fixed, or temporary basis;
- (b) current or former suppliers of services or goods to the Company (whether paid or unpaid) including their employees;
- (c) officers;
- (d) consultants;
- (e) associate of the Company;
- (f) auditors;
- (g) a relative, dependent or spouse of any of the above individuals.

## **3.0 DISCLOSABLE MATTERS**

3.1 Disclosable matters involve information that the Discloser has reasonable grounds to suspect concerns misconduct (including fraud, negligence, default, breach of trust and breach of duty), or an improper state of affairs or circumstances, in relation to the Company and CTQ.

3.2 The Discloser should have '*reasonable grounds to suspect*' which is based on the objective reasonableness of the causes for the Discloser's suspicion. The motive for making a disclosure or the personal opinion of the person involved does not prevent them from qualifying for protection. The Discloser should have supporting



information otherwise the Disclosure is not likely to be considered as having reasonable grounds to suspect, however a Discloser does not have to prove their allegations.

3.3 The types of wrongdoing which qualify for protection under the whistleblower protection regime (**Disclosable Matter**) involve:

- (a) information that you have reasonable grounds to suspect concerns Misconduct or an improper state of affairs or circumstances in relation to the Group;
- (b) information that indicates that the Group (or its officers and employees) have engaged in conduct that:
  - i. constitutes an offence against or a contravention of a provision under the Corporations Legislation;
  - ii. constitutes an offence against any Commonwealth law that is punishable by imprisonment for a period of 12 months or more;
  - iii. represents a danger to the public or the financial system; or
  - iv. is prescribed by regulation; and
  - v. any Disclosable Tax Matter.

3.4 Some examples of conduct which is a Disclosable Matter include:

- (a) fraud or negligence by the Company or its directors, management or employees;
- (b) business practices which may cause harm to customers or conduct which represents a danger to the public, such as a violation of human rights;
- (c) unlawful activity such as bribery, money laundering, corruption, secret commissions or threatening behaviour;
- (d) improper use of confidential information, including improper use of our customer database for commercial means and/or personal gain; or



(e) engaging in or threatening to engage in detrimental conduct against a person who has made a Disclosure or is believed to have or suspected to have made, or be planning to make, a Disclosure.

3.5 It is not necessary for the wrongful activity to be unlawful or involve contravention of any particular law in order to qualify for protection under the corporate whistleblower protection regime. Conduct which is lawful may still qualify for protection where it involves Misconduct or some sort of improper state of affairs or circumstances in relation to the Group.

3.6 If your disclosure turns out to be incorrect, you can still qualify for disclosure under the whistleblower protection regime.

#### **4.0 OTHER WRONGDOING**

4.1 Where possible, the Company encourages reporting of these matters of concern to their direct line managers in the first instance or directors or the Whistleblower Protection Officer if they feel uncomfortable with their line manager or a senior manager. Where this is not appropriate, where the person making a report does not feel comfortable making an internal report, or where an employee has made an internal report and no action has been taken within a reasonable period of time, the report can be made using the confidential whistleblower reporting process.

4.2 Other types of conduct which may not qualify for protection under the corporate whistleblower protection regime, but which should still be reported to the Whistleblower Protection Officers, Mark Simari or Peter Scala include:

- (a) information indicating you have reasonable grounds to believe that an individual is in breach of an internal Policy (including the code of conduct);
- (b) favourable treatment of certain customers' business for personal benefit;
- (c) using the Company's databases for personal gain, whether directly or indirectly;
- (d) sharing the Company's development specific information including functionality with competitors for personal gain, whether directly or indirectly;
- (e) seeking employment with a competitor on basis of sharing confidential Company information obtained during their employment; and



(f) fraudulently creating and authorising invoices to receive monetary gain for personal gain whether directly or indirectly.

4.3 Even if your disclosure does not qualify as a Disclosable Matter you may still be entitled to protections under other legislation, such as the Fair Work Act 2009 (Cth).

## **5.0 PERSONAL WORK-RELATED GRIEVANCES**

5.1 Disclosures that relate solely to personal work-related grievances, and that do not relate to detriment or threat of detriment to the Discloser, do not qualify for protection under the whistleblower protection regime.

5.2 A Personal work-related grievance is one that relates to the discloser's current or former employment and has, or tends to have, implications for the discloser personally, but does not have any other significant implications for the Group (or another entity) or relate to any conduct, or suspected conduct about a Disclosable Matter.

5.3 Examples of personal work-related grievances might include:

- (a) an interpersonal conflict between the discloser and another employee;
- (b) a decision about the engagement, transfer or promotion of the discloser;
- (c) a decision about the terms and conditions of engagement of the discloser; or
- (d) a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.

5.4 A disclosure about, or including a personal work-related grievance may still qualify for protection if:

- (a) it includes information about misconduct which is accompanied by a personal work-related grievance (mixed report);
- (b) the Company has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the discloser's personal circumstances;
- (c) the discloser suffers from or is threatened with detriment for making a disclosure; or



(d) the discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the whistleblower protection regime.

5.5 We encourage you to get legal advice about your rights under contract or employment law if you are experiencing a personal work-related grievance or you are unsure about your legal rights.

5.6 Whilst we encourage you to come forward if you suspect any wrongdoing, we prohibit any deliberate or false reporting. You must not knowingly make false or vexatious allegations that you know to be untrue.

## **6.0 TO WHOM IS THE DISCLOSURE MADE**

6.1 To qualify for protection, your disclosure must relate to a Disclosable matter and be made to an Eligible Recipient such as the Whistleblower Protection Officer.

6.2 For other instances of reportable conduct, employees also have the option and should in the first instance report matters of concern to their direct line manager. Where possible the Company would encourage reporting of these matters of concern to their direct line managers in the first instance or directors or the Whistleblower Protection Officer if they feel uncomfortable with their line manager. Where this is not appropriate, where the person making a report does not feel comfortable making an internal report, or where an employee has made an internal report and no action has been taken within a reasonable period of time, the report can be made using the confidential whistleblower reporting process.

6.3 The Company encourages Eligible Persons to make a disclosure internally in the first instance. However, if you do not feel comfortable making a report or disclosure internally, then there are various external options available.

### **6.4 Internal Disclosures**

6.5 A Discloser of information must make a disclosure directly to any of the following Eligible Recipients to qualify for protection as a Discloser under the Whistleblower Laws:

(a) the Whistleblower Protection Officer (see below); or

(b) an officer or senior manager of the Company.



- 6.6 The Company recommends that Disclosers who may wish to make a disclosure of information that may amount to a Disclosable Matter, but want to obtain additional information first, contact the Whistleblower Protection Officers for further information.
- 6.7 A disclosure of information can be made by contacting one of the following Whistleblower Protection Officers:
- (a) Mark Simari**  
Phone: +61 414 411 486  
Position: Chair  
Email: mark.simari@careteq.com.au  
Address: 203 Drummond Street, Carlton, Victoria 3053
- (b) Peter Scala**  
Phone: +61 (3) 1300 110 366  
Position: Chief Executive Officer  
Email: peter.scala@careteq.com.au  
Address: 203 Drummond Street, Carlton, Victoria 3053
- 6.8 A report may be submitted anonymously if the Discloser does not wish to disclose his or her identity to the Whistleblower Protection Officers and all disclosures of information will be treated confidentially.
- 6.9 There is no requirement for a Discloser to identify himself or herself to be eligible to receive the protections outlined under the whistleblower protection regime.
- 6.10 External disclosures**
- 6.11 If you do not feel comfortable making a disclosure internally, then you also have the option of making a disclosure outside the normal business channels to either ASIC or APRA for matters that are Disclosable Corporate Matters.
- 6.12 For matters that are Disclosable Tax Matters, you can make a report to an Eligible Tax Recipient. An Eligible Tax Recipient may include a registered tax agent or BAS agent who provides tax agent services or BAS services to the Company and any other employee or officer of the Company who has functions or duties that relate to the tax affairs of the Company.
- 6.13 In these circumstances your disclosure will still qualify as a Protected Disclosure, provided it relates to a Disclosable Matter.



- 6.14 There are also various external support services available who you can make a report to where your disclosure does not relate to a protected Disclosable Matter which may include ASIC, APRA or the ATO.
- 6.15 You may also disclose a Disclosable Matter to your legal practitioner for the purpose of obtaining legal advice about the whistleblower protections regime.
- 6.16 Disclosures of information to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the *Corporations Act 2001 (Cth)* are protected (even in the event that the legal practitioner concludes that the disclosure of information does not relate to a Disclosable Matter).

## 7.0 PUBLIC INTEREST DISCLOSURES OR EMERGENCY DISCLOSURES

- 7.1 In certain circumstances, a disclosure made to a Journalist or Parliamentary member will qualify for protection under the whistleblower protection regime where it amounts to a 'public interest disclosure' or an 'emergency disclosure'.

### 7.2 Public interest disclosures

- 7.3 A 'public interest disclosure' (**Public Interest Disclosure**) is the disclosure of information to a Journalist or Parliamentary Member where:

- (a) the discloser previously made under a Protected Disclosure and at least 90 days have passed since it was made;
- (b) the discloser does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure;
- (c) the discloser has reasonable grounds to believe that making a further disclosure of the information is in the public interest; and
- (d) before making the public interest disclosure, the discloser has given written notice to recipient of the disclosure which identifies the previous disclosure and states that the discloser intends to make a general public interest disclosure.

### 7.4 Emergency disclosures

- 7.5 An 'emergency disclosure' (**Emergency Disclosure**) is the disclosure of information to a Journalist or Parliamentary Member where:



- (a) the discloser has made a previous Protected Disclosure;
- (b) 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;
- (c) before making the emergency disclosure, the discloser has given written notice to the recipient of the disclosure which identifies the previous disclosure and states that the discloser intends to make an emergency disclosure; and
- (d) the extent of the information disclosed in the emergency disclosure is not greater than is necessary to inform the Journalist or Parliamentary Member of the substantial and imminent danger.

7.6 A Discloser should consider contacting an independent legal adviser before making a Public Interest Disclosure or an Emergency Disclosure.

7.7 A disclosure of information will remain a Disclosable Matter where the Discloser makes a Public Interest Disclosure or an Emergency Disclosure.

## **8.0 LEGAL PROTECTION FOR DISCLOSERS**

8.1 Where a Discloser makes a disclosure of information on reasonable grounds, the Company will act to protect them from any victimisation, adverse reaction or intimidation and ensure they will not be disadvantaged in their employment or engagement with the Company or CTQ as a result of his or her disclosure.

8.2 Disclosers also have specific protections under the Whistleblower Laws, which are outlined below.

### **8.3 Company Protection (Confidentiality)**

8.4 A person cannot disclose the identity of a discloser or information that is likely to lead to the identification of the discloser (which they have obtained directly or indirectly because the discloser made a disclosure that qualifies for protection). Unless:

- (a) a person discloses the identity of the discloser 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.
- 8.5 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 Company 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.
- 8.6 The Company requires that where an officer or employee of the Company receives a Disclosable Matter, that person must not disclose the identity of the Discloser or information that is likely to lead to the identification of the Discloser unless one of the above exceptions applies or it is for the purposes of an investigation (see below).
- 8.7 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.
- 8.8 The Company will endeavour to protect the confidentiality of Discloser's identity by adopting the following measures:
  - (a) all personal information or reference to the Discloser witnessing an event will be redacted;
  - (b) the Discloser will be referred to in a gender-neutral context;
  - (c) where possible, the Discloser will be contacted to help identify certain aspects of their disclosure that could inadvertently identify them;
  - (d) disclosures will be handled and investigated by qualified Group staff or external advisors;
  - (e) all paper and electronic documents and other materials relating to disclosures will be stored securely;



- (f) access to all information relating to a disclosure will be limited to those directly involved in managing and investigating the disclosure;
  - (g) 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;
  - (h) communications and documents relating to the investigation of a disclosure will not to be sent to an email address or to a printer that can be accessed by other staff; and
  - (i) each person who is involved in handling and investigating a disclosure will be reminded about the confidentiality requirements, including that an unauthorised disclosure of a discloser's identity may be a criminal offence.
- 8.9 If a Discloser is concerned about a breach of confidentiality, the Company encourages the Discloser to lodge a complaint with the Company by contacting a Whistleblower Protection Officer.
- 8.10 Disclosers may also lodge a complaint with a regulator such as ASIC, APRA or the ATO, for external investigation.
- 8.11 **Protection from Detrimental Acts or Omissions**
- 8.12 A person cannot engage in conduct that causes detriment to a Discloser (or another person), in relation to a Disclosable Matter if:
- (a) the person believes or suspects that the Discloser (or another person) made, may have made, proposes to make, or could make a disclosure that qualifies for protection; and
  - (b) the belief or suspicion is the reason, or part of the reason, for the detrimental conduct.
- 8.13 A person cannot make a threat to cause detriment to a Discloser (or another person) in relation to a Disclosable Matter. A threat may be expressed or implied, conditional or unconditional.
- 8.14 A Discloser (or another person) who has been threatened in relation to a Disclosable Matter does not have to fear that the threat will be carried out.



- 8.15 Examples of conduct that is considered detrimental and that are prohibited under the law include, but are not limited to:
- (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;
  - (h) damage to a person's reputation;
  - (i) damage to a person's business or financial position; or
  - (j) any other damage to a person.
- 8.16 Examples of conduct that is not to be considered detrimental include:
- (a) administrative action that is reasonable for the purpose of protecting a Discloser from detriment (e.g., moving a Discloser who has made a disclosure about their immediate work area to another office to prevent them from detriment);
  - (b) managing a Discloser's unsatisfactory work performance, if the action is in line with the Company's performance management framework.
- 8.17 The Company will endeavour to adopt the following measures and mechanism to protect Disclosers from detriment (where applicable):
- (a) 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;



- (b) strategies to help a Discloser minimise and manage stress, time or performance impacts, or other challenges resulting from the disclosure or its investigation;
- (c) processes for ensuring that management are aware of their responsibilities to maintain the confidentiality of a disclosure, address the risks of isolation or harassment, manage conflicts, and ensure fairness when managing the performance of, or taking other management action relating to, a Discloser;
- (d) procedures on how a Discloser can lodge a complaint if they have suffered detriment, and the actions the Company may take in response to such complaints (e.g., the complaint could be investigated as a separate matter by an officer who is not involved in dealing with disclosures and the investigation findings will be provided to the Board); and
- (e) interventions for protecting a Discloser if detriment has already occurred – e.g., the Company could investigate and address the detrimental conduct, such as by taking disciplinary action, or the Company can allow the Discloser to take extended leave.

8.18 Where a Discloser believes they have suffered detriment, the Company encourages that person to seek independent legal advice or contact a regulatory body such as ASIC, APRA or the ATO.

8.19 Under the Whistleblower Laws, the Company has a responsibility to protect Disclosers from detriment. The Whistleblower Laws also make it a criminal offence for an individual to threaten a Discloser or cause a Discloser to suffer detriment, and the individual may be required to pay a civil penalty and/or compensation to the Discloser.

Where a Discloser is subject to, or concerned about, any victimisation or detriment as referred to the above, the Discloser should draw this negative treatment to the attention of the Whistleblower Protection Officer and the Whistleblower Protection Officer will take action they deem appropriate in the circumstances.

#### 8.20 **Compensation and Remedies**

8.21 A Discloser (or any other employee or person) can seek compensation and other remedies through the courts if:

- (a) they suffer loss, damage or injury because of a disclosure of information; and



(b) the Company and CTQ failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

8.22 The Company encourages all Disclosers to seek independent legal advice in relation to compensation and other remedies.

### 8.23 **Civil, Criminal and Administrative Liability Protection**

8.24 A Discloser is protected from any of the following in relation to his or her disclosure, but this does not necessarily mean that he or she will be granted immunity for any misconduct they have engaged in that is revealed in their disclosure:

8.25 Civil liability (e.g., any legal action against the discloser for breach of an employment contract, duty of confidentiality or another contractual obligation);

8.26 Criminal liability (e.g., attempted prosecution of the discloser for unlawfully releasing information, or other use of the disclosure against the discloser in a prosecution (other than for making a false disclosure)); and

8.27 Administrative liability (e.g., disciplinary action for making the disclosure).

8.28 The protections provided under Part 9 of this Policy do not grant immunity for any misconduct and Discloser has engaged in that is revealed in their disclosure of information.

## 9.0 **HANDLING OF DISCLOSURES**

### 9.1 **Handling a disclosure of information**

9.2 The Company will consider all disclosures of information relating to improper conduct made under this Policy as soon as possible upon receipt of the disclosure of information by the Eligible Recipient.

9.3 The Whistleblower Protection Officer is responsible for determining the management of an investigation into a disclosure of information, and may consider:

(a) the nature and scope required for the investigation;

(b) the person(s) within and/or outside the Company that should lead the investigation;



(c) the nature of any technical, financial or legal advice that may be required to support the investigation; and

(d) the timeframe for the investigation.

#### 9.4 **Investigation of a Disclosure of Information**

9.5 The Company will conduct the investigation of a disclosure in a timely and efficient manner, noting that the length of time of any such investigation will take may vary depending on the nature of the disclosure of information.

9.6 The Company will conduct the investigation of a disclosure of information in a thorough, objective and impartial manner.

9.7 The Company and the Eligible Recipient receiving a disclosure of information may need to disclose information related to the disclosure to undertake an investigation into the disclosure of information. However, unless the Discloser gives consent otherwise, the Company will conduct the investigation of a disclosure in a confidential manner, that is, the Company cannot disclose information that is likely to lead to the identification of the Discloser as part of its investigation process, unless:

(a) the information does not include the Discloser's identity;

(b) the Company removes information relating to the Discloser or other information that is likely to lead to the identification of the Discloser (e.g. the Discloser's name, position title and other identifying details); and

(c) it is reasonably necessary for investigating the issues raised in the disclosure of information. Where possible, Disclosers will be provided with regular updates during the various stages of the investigation.

#### 9.8 **Outcome of Investigation and Reporting**

9.9 The method for documenting and reporting the findings will depend on the nature of the disclosure, however the Company intends for the report to provide a summary of the facts of the suspected reportable conduct and of the investigation. It will also provide recommendations about whether any accusation made is substantiated or unsubstantiated, whether the matter should be referred to the police, other disciplinary actions that may be required and, if warranted, suggested actions to recover stolen funds or property, and internal control implications.



9.10 Whilst the Company intends to provide the Discloser a summary of the outcome of the investigation, there may be circumstances where it may not be appropriate to do so.

**9.11 Fair treatment of Individuals Mentioned in a Disclosure**

9.12 The Company will ensure the fair treatment of its employees and other persons who are mentioned in a disclosure that qualifies for protection, including those who are the subject of a disclosure.

9.13 The Company will ensure the fair treatment of its employees and other persons by ensuring:

- (a) disclosures are handled confidentially when it is practical and appropriate in the circumstances;
- (b) each disclosure is assessed and will be considered for investigation;
- (c) the objective of an investigation is to determine whether there is enough evidence to substantiate or refute the matters reported;
- (d) when an investigation needs to be undertaken, the process will be objective, fair and independent;
- (e) an employee who is the subject of a disclosure will be advised about the subject matter of the disclosure as and when required by principles of natural justice and procedural fairness and prior to any actions being taken—for example, if the disclosure will be the subject of an investigation; and
- (f) an employee who is the subject of a disclosure may contact any support services offered by the Company.

**10.0 DUTIES IN RELATION TO REPORTABLE CONDUCT**

10.1 It is expected that employees or contractors of the Company who become aware of known, or potential cases of Reportable Conduct will make a report under this Policy or under other applicable policies.

**11.0 ROLES AND RESPONSIBILITIES UNDER THE POLICY**

**11.1 Whistleblower Protection Officer**



- 11.2 The Whistleblower Protection Officer is responsible for the administration of this Policy. The responsibilities also include to:
- (a) receive all disclosures from Disclosers, management or the independent whistleblower service and acknowledge receipt with the complainant (if possible);
  - (b) appropriately investigate all disclosures in accordance with the Policy and the Whistleblower Laws;
  - (c) ensure that the Company and its officers and employees comply with their obligations under the Whistleblower Laws;
  - (d) not victimise or cause a person to suffer detriment where any person makes or proposes to make a disclosure under this Policy;
  - (e) ensure the principles of natural justice are applied to the respondent(s) of any disclosure and investigation;
  - (f) report all disclosures to the appropriate person as detailed above if they and the Whistleblower Protection Officer ensure they comply with their obligations under the Whistleblower Laws in relation to confidentiality of a Discloser's identity;
  - (g) agree appropriate investigation processes and oversee the conduct of an investigation;
  - (h) provide an Investigation report to the Board or as directed by the Chairman;
  - (i) review this Policy in conjunction with the Board.
- 11.3 **All Officers and Employees**
- 11.4 All Officers and employees must: when making a disclosure under this Policy ensure they have reasonable grounds on which to base the allegation(s) and not victimise or cause a person to suffer detriment where a person makes or proposes to make a disclosure under this Policy.
- 11.5 **All Officers and Senior Managers**
- 11.6 Officers, managers and senior management must:



- (a) ensure the appropriate consideration and confidentiality is applied to all disclosures under this Policy;
- (b) promptly advise the Whistleblower Protection Officer of any disclosure. If they receive a Disclosable Matter, ensure that they comply with their obligations under the Whistleblower Laws in relation to confidentiality of a Discloser's identity; and
- (c) not victimise or cause a person to suffer detriment where a person makes or proposes to make a disclosure under this Policy.

#### **11.7 The Board**

11.8 The Board is responsible for:

- (a) receiving any notification and reports of disclosures as designated under this Policy;
- (b) determining an appropriate response to the outcome of any investigation including issues involving accounting and auditing matters;
- (c) taking appropriate corrective action when applicable;
- (d) undertaking periodic reviews of this Policy;
- (e) ensuring that the Company and its officers and employees comply with their obligations under the Whistleblower Laws; and
- (f) complying with its obligations under the Whistleblower Laws in relation to the confidentiality of a Discloser's identity.

#### **12.0 POLICY REVIEW**

12.1 This Policy cannot be amended without approval from the Company's Board. This Policy will be reviewed from time to time to ensure that it remains effective and meets best practice standards and the needs of the Company and CTQ.

#### **13.0 FURTHER ASSISTANCE**

13.1 Any questions regarding this Policy should be referred to the Whistleblower Protection Officer in the first instance.



**14.0 APPROVED AND ADOPTED**

14.1 This Policy was approved and adopted by the Board on 22<sup>nd</sup> October 2021



## **Appendix**

### Employee acknowledgement

I acknowledge that I have read and understood the Whistleblower Policy of Careteq Limited and understand that I am obliged to observe the requirements of this Policy and to communicate this Policy and its obligations to the entities and staff under my control or supervision.

Your Name:

Signature:

Date: