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## SCHEDULE 7 – DISCLOSABLE MATTERS

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Disclosable matters include conduct that may not involve a contravention of a particular law.

For example, 'misconduct or an improper state of affairs or circumstances' may not involve unlawful conduct in relation to the Company or a related body corporate of the Company but may indicate a systemic issue that the relevant regulator should know about to properly perform its functions. It may also relate to dishonest or unethical behaviour and practices, conduct that may cause harm, or conduct prohibited by the Company's standards or code(s) of conduct.

Information that indicates a significant risk to public safety or the stability of, or confidence in, the financial system is also a disclosable matter, even if it does not involve a breach of a particular law.

A Discloser can still qualify for protection even if their disclosure turns out to be incorrect.

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 opinion of the person(s) involved, does not prevent them from qualifying for protection. In practice, a mere allegation with no supporting information is not likely to be considered as having 'reasonable grounds to suspect'. However, a Discloser does not need to prove their allegations.

Examples of disclosable matters may include:

- illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property;
- fraud, money laundering or misappropriation of funds;
- offering or accepting a bribe;
- financial irregularities;
- failure to comply with, or breach of, legal or regulatory requirements; and
- engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made or be planning to make a disclosure.

Disclosable matters do not include other matters like personal - work related grievances where they do not relate to disclosable matters. These are matters that relate to the Discloser but do not:

- have any implications for the Company or its related bodies corporate; or



- relate to any conduct or alleged conduct, about a disclosable matter.

Examples of work-related grievances may include:

- an interpersonal conflict between the Discloser and another employee; and
- decisions that do not involve a breach of workplace laws;
- decisions about the engagement, transfer or promotion of the Discloser;
- decisions about the terms and conditions of engagement of the Discloser; or
- decisions to suspend or terminate the engagement of the Discloser, or otherwise to discipline the Discloser.

However, workplace grievances may include disclosable matters in which case they may be eligible for protection under the Corporations Act Protections. For example, if:

- a personal work-related grievance includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (mixed report);
- the Company or a related body corporate 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;
- the Discloser suffers from or is threatened with detriment for making a disclosure; or
- the Discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

Disclosures about matters which are not covered by the Corporations Act Protections do not qualify for protection under the Corporations Act (or the Taxation Administration Act where relevant).

Such disclosures may be protected under other legislation, such as the *Fair Work Act 2009* (Cth) (**Fair Work Act**).

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 Corporations Act.

Employees of the Company or related bodies corporate can internally raise personal work-related grievances and other types of issues or concerns that are not covered by the policy with the WPIO. Employees are encouraged to seek legal advice about their rights and protections under employment or contract law, and how to resolve their personal work-related grievance.