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Whistleblower Protection

Group Statement

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Whistleblower Protection Statement

1. Purpose

BSA Limited (“BSA or the Company”) is committed to the effective reporting of corrupt and illegal practices, misconduct, improper conduct or transactions and all behaviour that is contrary to BSA’s Code of Conduct. BSA’s Whistleblower Protection Statement has been adopted to ensure that concerns regarding these matters can be raised confidentially, by offering a reporting mechanism that is objective, confidential and independent, and protects from Detrimental Conduct, reprisal, victimisation or disadvantage.

The Whistleblower Protection Statement sets out processes and protections provided by BSA regarding the Disclosure of Reportable Conduct. It supports and is supported by the BSA Governance, Quality and People Policies and is available via the BSA Company website.

2. Scope

Compliance with this Whistleblower Protection Statement is mandatory and applies to all Business Units and encompasses all business activities and operations.

The Whistleblower Protection Statement also applies to all who are associated with BSA to enable confidential reporting of incidents and concerns where these cannot be raised directly with management.

For the avoidance of doubt, this Whistleblower Protection Statement applies to all current and former employees, directors, officers, board members, temporary workers, on-hire workers, volunteers, independent contractors, and any other person who has knowledge of any suspected wrongdoing or unethical behaviour concerning the Company’s business affairs of the affairs of its Workers.

A spouse or relative of any of the above may also make a protected disclosure under this Whistleblower Protection Statement.

3. Definitions

Detrimental Conduct (without limitation) includes any actual or threatened:

- dismissal of an employee;
- injury of an employee in his or her employment;
- alteration of an employee’s position or duties to his or her disadvantage;
- discrimination between an employee and other employees of the same employer;
- harassment or intimidation of a person;
- harm or injury to a person, including psychological harm;
- damage to a person’s property;
- damage to a person’s reputation;
- damage to a person’s business or financial position; and
- any other damage to a person.

Disclosure means circumstances in which a Whistleblower notifies a relevant person of Reportable Conduct on reasonable grounds.

Whistleblower means a person who makes a Disclosure of Reportable Conduct under this policy.

Worker means any person employed, contracted or volunteering at the Company.

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4. Reportable Conduct/Qualifying Disclosures

Whistleblowers are encouraged to report any information that the Whistleblower has reasonable grounds to suspect is misconduct, an improper state of affairs, contravenes BSA's Code of Conduct, policies, external regulation or the law ("**Reportable Conduct**").

Reportable Conduct (also known as disclosable matters) includes, however is not limited to:

- Dishonesty;
- Systematic discrimination or harassment;
- Fraud;
- Corrupt conduct, including bribery;
- Illegal acts or contraventions of legislation (including money laundering, drug sale/use, violence, or threatened violence or terrorism financing);
- Breaches of Commonwealth or state legislation, or local authority by-laws (e.g. *Competition and Consumer Act 2010*);
- Unethical behaviour (in breach of the BSA Code of Conduct, or generally);
- Undeclared conflict of interests (for example accepting or seeking anything of value from suppliers or contractors in exchange of awarding contracts to them);
- Accounting irregularities
- Misappropriation of funds;
- Gross mismanagement, serious or substantial waste;
- Serious breach of BSA policies or procedures which will or may bring BSA into disrepute ;
- Any activity that exploits loopholes in the law to harm the administration of government programs;
- Detrimental conduct to a Whistleblower; or
- Any other conduct which may cause financial, or non-financial, loss to BSA, or be otherwise detrimental to the interests or reputation of the organisation.

Reportable Conduct may not always be conduct that contravenes a particular law.

Non-reportable conduct

Reportable Conduct does not include work-related grievances (such as in relation to remuneration received by an employee), unless the work-related grievance relates to systematic issues that constitute misconduct or an improper state of affairs. All other work-related grievances should be raised in accordance with your Manager or Human Resources/People Team representative.

If an individual has a concern about conduct involving an employee, volunteer, contractor, or on-hire worker engaged by BSA that is not Reportable Conduct, it should still be raised with your Manager or Human Resources/People Team representative.

False Reporting

It is not a breach of this policy to report conduct that a person reasonably believes to be true but is incorrect. However, a person must not make a disclosure or a complaint that the person knows is false or misleading, where there is no reasonable basis for the disclosure or complaint, or that is otherwise frivolous or vexatious.

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5. Reporting of Conduct

If a Whistleblower becomes aware of any Reportable Conduct they are strongly encouraged to report the matter via one of the following ways:

- Whistleblower hotline, either anonymously, or by identifying themselves;

Whistleblower Hotline details:

Deloitte Touche Tohmatsu

Telephone Hotline: 1800 501 956
 Website: www.bsawhistleblower.deloitte.com.au
 username: *BSA*
 password: *Password1!* (password is case sensitive)
 Email: bsa.whistleblower@deloitte.com.au
 Fax: 03 9691 8182
 Mail (Reply Paid Mail): BSA Whistleblower Service
 Reply Paid 12628
 A'Beckett Street
 Victoria 8006

- Reports can also be made to one of our Protected Disclosure Officers, Tim Harris (tharris@bsa.com.au) or Nicholas Yates (nyates@bsa.com.au);
- Raise the matter with an “officer” or “senior manager” of the Company. This includes a director, or a senior manager in the company who makes, or participates in making, decisions that affect the whole, or a substantial part, of the business of the company, or who has the capacity to affect significantly the company’s financial standing.

A Whistleblower may make a Disclosure anonymously, although an anonymous report may impair the Company’s ability to investigate the matter, however BSA will take all reasonable steps to investigate any Reportable Conduct in accordance with Part 6 below. A Whistleblower can refuse to answer questions that they feel could reveal their identity at any time.

If a Whistleblower makes an anonymous Disclosure, it is recommended (but not required) that the Whistleblower maintains ongoing two-way communication with BSA (for example, through an anonymous email address) so that BSA can ask follow-up questions and provide updates on the investigation of the complaint.

If a Whistleblower who becomes aware of Reportable Conduct and is considering making a Disclosure, he or she should report it to the Company as soon as practicable.

Whilst a Protected Disclosure can be made verbally, it is preferable if it is made in writing and includes detail on:

- The business unit to which the concern relates;
- The Reportable Conduct type and a description;
- Time, date and location of the incident(s);
- Description of the person(s) alleged to have engaged in the Reportable Conduct;
- Any supportive evidence such as emails, documents, photos, voice recordings.

On receipt of a complaint, BSA will contact the Whistleblower (if their identity is disclosed or contact methods have otherwise been established) to notify the Whistleblower that the Disclosure has been received and to confirm details of the concern.

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BSA will promptly review the Disclosure and commence an investigation where the Disclosure contains allegations of Reportable Conduct.

6. Investigation

When a Disclosure is received, BSA will assess the Disclosure to determine whether it qualifies for protection and whether a formal investigation is required.

Investigations will apply procedural fairness so far as is reasonably practicable and subject to law, shall be conducted in a timely manner as the circumstances allow by a person independent to the business unit to which the allegations relate.

BSA will take any necessary action in response to a report; and, where no action is taken, an explanation will be given.

Where appropriate, a third party may be engaged to assist in the investigation.

The process and timeframes of any investigation may vary depending on the nature of the Disclosure.

Where a report is submitted anonymously, BSA will conduct or arrange for an investigation and its enquiries based on an assessment of the information provided in the anonymous report. Depending on the information provided by the Whistleblower, BSA may not be able to undertake an investigation if the information is insufficient and it is unable to contact the Whistleblower.

The Whistleblower may not be advised of the outcome of the investigation or what action, if any, BSA will take if it deems there is misconduct or an improper state of affairs. However, BSA will inform the Whistleblower of any key updates about the investigation (such as when the investigation commences, is in progress, and has been finalised), to the extent that is reasonable and that the Whistleblower is able to be contacted.

BSA will take reasonable steps to ensure the fair treatment of person(s) named in a Disclosure by a Whistleblower by taking precautions to attempt to keep the investigation process confidential to the extent that it is reasonable to do so subject to BSA's legal obligations.

7. Whistleblower Protection and BSA's Obligations

The Corporations Act 2001 ("**Corporations Act**") and the Taxation Administration Act 1953 (Cth) ("**Taxation Administration Act**") provide protection to disclosures made in accordance with those Acts. The disclosures that qualify for protection under these Acts are as follows:

	Corporations Act	Taxation Administration Act
The Whistleblower is or has been:	a) an officer or employee of BSA; b) an individual who supplies goods or services to BSA or an employee of a person who supplies goods or services to BSA; or c) a trustee, custodian or investment manager of a superannuation entity, or an officer, employee or a goods or service provider to a trustee, custodian, investment manager; d) an individual who is an associate of BSA; or	a) an officer or employee of BSA; b) an individual who supplies goods or services to BSA or an employee of a person who supplies goods or services to BSA (such as a contractor or an employee of a contractor); c) an individual who is an associate of BSA; d) a spouse, child, dependent or dependent of the spouse of any individual referred to at (a) to (c) above.

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	e) a relative, dependent or dependent of the spouse of any individual referred to at (a) to (d) above.	
The disclosure is made to:	a) a Protected Disclosure Officer; b) a director, officer company secretary or senior manager of BSA; c) BSA external auditor; d) ASIC; e) APRA; f) a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act; or g) a journalist or parliamentarian (only in the circumstances of a 'public interest disclosure' or 'emergency disclosure' as outlined in the Corporations Act).	a) a Protected Disclosure Officer; b) a director, officer, company secretary or senior manager of BSA; c) any BSA external auditor; d) a registered tax agent or BAS agent who provides tax or BAS services to BSA e) any other employee or officer of BSA who has functions or duties relating to tax affairs of the company (e.g. an internal accountant) f) the Commissioner of Taxation; or g) a lawyer for the purpose of obtaining legal advice or representation in relation to a report.
The Whistleblower:	has reasonable grounds to suspect that the information being disclosed concerns misconduct, or an improper state of affairs or circumstances in relation to BSA.	(If the report is made to a BSA recipient) a) has reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of BSA or an associate of that company; and b) considers that the information may assist the BSA recipient to perform functions or duties in relation to the tax affairs of BSA or an associate of the company. (If the report is made to the Commissioner of Taxation): a) considers that the information may assist the BSA recipient to perform functions or duties in relation to the tax affairs of BSA or an associate of the company.

Where disclosures are made in accordance with the above, the Acts will provide the following protections to the Whistleblower:

- the person is not subject to any civil, criminal or administrative liability (including disciplinary action) for making the disclosure;
- no contractual or other remedy may be enforced, and no contractual or other right may be exercised, against the person on the basis of the disclosure;
- in some circumstances, the reported information is not admissible against the Whistleblower in criminal proceedings or in proceedings for the imposition of a penalty;
- protection from Detrimental Conduct (see below for more information); and
- confidentiality of the Whistleblower's identity (see below for more information).

Disclosures of non-reportable conduct, or disclosures that do not otherwise meet the requirements of the applicable legislation, do not qualify for protection under the Corporations Act or the Taxation Administration Act.

BSA is committed to safeguarding confidentiality in respect of all Disclosures, and that those who make a Disclosure do not suffer Detrimental Conduct.

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Detrimental Conduct or any victimisation as a result of a Disclosure is considered a serious breach of the Whistleblower policy and appropriate action will be taken.

1. Protection against Detrimental Conduct

Detrimental Conduct is defined in section 3 above and includes, without limitation, actual or threatened dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats or other unfavourable treatment connected with making a Disclosure.

If you are subjected to Detrimental Conduct as a result of making a Disclosure under this policy you should:

- Inform a protected disclosure officer or senior manager within your relevant business unit immediately; or
- Raise it in accordance with section 5 of this policy.

Detrimental conduct does not include reasonable management action that is not taken as a result of the Disclosure, or any administrative action that is reasonable for the purpose of protecting a Whistleblower from detriment.

2. Protection of your identity and confidentiality

BSA will endeavour to protect a Whistleblower's identity from disclosure, to the extent it is appropriate and reasonable in the circumstances and required by law.

Subject to the exceptions below, it is a breach of this Whistleblower Protection Statement for a BSA representative to disclose the identity of a Whistleblower.

BSA will only disclose the identity of a Whistleblower or information likely to reveal the persons' identity if:

- The Whistleblower consents;
- The disclosure is required or authorised by law;
- The disclosure is necessary to prevent or lessen a serious threat to a person's health or safety;
- The concern is reported to the Australian Securities and Investments Commission ("ASIC"), the Australian Prudential Regulation Authority ("APRA"), the Tax Commissioner, the Australian Federal Police ("AFP") or another government agency with jurisdiction over the subject of the Reportable Conduct;
- The concern is raised with a lawyer for the purpose of obtaining legal advice or representation;
- It is reasonably necessary for the effective investigation of the matter; or
- It is necessary to protect or enforce BSA's legal rights or interests to defend any claims.

If BSA needs to investigate a report, it may disclose information that could lead to the Whistleblower's identification, but it will take reasonable steps to reduce this risk. A disclosure of a Whistleblower's identity or information likely to reveal a Whistleblower's identity will be made on a strictly confidential basis to the extent it is practicable to do so.

Where practicable, BSA will take the following steps to protect the Whistleblower's identity:

- Use a pseudonym or code when referring to the Whistleblower, including in any investigation reports;

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- Use gender neutral language when referring to the Whistleblower, including in any investigation reports;
- All paper and electronic documents and other materials relating to the Whistleblower will be securely stored, with access limited to those people directly involved in managing and investigating the disclosure; and
- Any documents or communications relating to the Whistleblower will not be sent to or from an email address that can be accessed by other staff.

3. Employee Assistance Program

BSA provides a confidential Employee Assistance Program (“EAP”) to all Company employees. Employees are encouraged to use the EAP for professional counselling for any matter, whether work related or not. EAP can be contacted by telephone on 1300 360 364.

8. Group Reporting

Every six months a report will be made to the Audit and Compliance Committee summarising the whistleblower activities for the period. This report may be used to make general proposals to improve the compliance culture of BSA.

9. Whistleblower Protection Statement Review

BSA will review this Whistleblower Protection Statement on an annual basis to ensure that it remains effective.

This policy was last reviewed in December 2019.

This policy will be made available to all of BSA’s officers and employees, including by posting on company Information Management System (IMS) and by providing to employee upon commencement of employment. The policy will also be made available to external parties on BSA’s website.

10. Breach of this Whistleblower Protection Statement

A breach of this policy may be regarded as misconduct, which may lead to disciplinary action up to and including termination of employment, a cessation of an engagement or commercial relationship as the case may be, and reporting of the misconduct to an appropriate government agency or the Police.

In particular any breach of confidentiality of the information provided by a Whistleblower or a Whistleblower’s identity, and any retaliation or Detrimental Conduct against a Whistleblower, will be taken seriously and if appropriate will be separately investigated.

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