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<b>Policy</b>	<b>Whistleblower Policy</b>
<b>Department Responsible</b>	People & Culture
<b>1. Purpose</b>	<p>Parramatta Leagues Club (PLC) are committed to the highest levels of ethics and integrity in the way that we do business. We understand that this is crucial to our continued success and reputation.</p> <p>We have a professional responsibility to speak up and report unethical behaviour. This is supported by;</p> <ul style="list-style-type: none"> <li>- our value <b>Openness</b>, Demonstrating integrity &amp; commitment through transparency &amp; accountability.</li> <li>- our strategic initiative <b>Governance &amp; Compliance</b>, aiming to operate ethically, to ensure a sustainable financial model and a robust governance and risk management framework</li> </ul> <p>PLC's Whistleblower Policy (Policy) is an important element in detecting corrupt, illegal or other undesirable conduct. PLC strongly encourages you to speak up if you suspect or witness any matters of concern and will take all reports made under this Policy seriously.</p> <p>This Policy describes the protections available to Whistleblowers, what matters are reportable, how you can report your concerns without fear of detriment, and how PLC will support and protect you.</p>
<b>Scope</b>	<p>This policy applies to all officers and employees of Parramatta Leagues Club Group including third parties, such as contractors, suppliers, and relatives or dependents of officers or employees.</p> <p>This policy will be made available via enableHR self-service and will also be made available on the PLC website. For further information about this policy please contact the General Manager, People &amp; Culture</p>
<b>Responsibility &amp; Delegation</b>	General Manager People & Culture
<b>Last reviewed</b>	June 2024
<b>Reference Documents</b>	<p>Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019</p> <p>Corporations Act 2001 (Commonwealth)</p> <p>Grievance Policy</p> <p>Consent Form</p>

## 1. Introduction

This policy is designed to give guidance so that honesty and integrity are always maintained by Parramatta Leagues Club. It's an important tool to assist the Club identify wrongdoing that may not be uncovered unless there's a safe and secure means for disclosing such behaviours. Nothing in this policy is intended to change or take away any other protections which may be available under relevant laws.

### Background

This Policy has been developed, having regard to the relevant legal requirements and current best practices relating to the protection of whistleblowers in the Corporations Act 2001 (Cth), Taxation Administration Act 1953 (Cth) and ASIC's Regulatory Guide 270 Whistleblower Policies.

### Who is a Whistleblower?

A Whistleblower is someone who discloses Reportable Conduct (as defined in Section 6) under this Policy.

A Whistleblower can be a current or former partner, director, officer, company secretary, employee, supplier of goods or services to PLC (such as a secondee, contractor, and consultant) or a volunteer. It also applies to relatives, dependents or spouses of any of these people (Eligible Whistleblowers).

### Who is not covered?

This Policy does not apply to third parties (other than Eligible Whistleblowers) including without limitation customers of PLC.

### Doing the right thing

PLC expect everyone who works for the Club to comply with all policies and procedures, professional standards, laws and regulations.

You also have a responsibility to speak up using one of the many channels available when you suspect something does not look or feel right.

If you make a Whistleblower Report pursuant to this Policy, PLC have a responsibility to protect you, including not disclosing your identity (unless required or permitted by law) and making sure you are not subject to Detrimental Conduct.

### What is Reportable Conduct?

Reportable Conduct is anything that you have reasonable grounds to suspect, in relation to PLC:

- misconduct, or an improper state of affairs or circumstances;
- conduct that constitutes a contravention of laws specified in the Whistleblower Laws or other Commonwealth laws that are punishable by imprisonment for a period of 12 months or more; or
- conduct that represents a danger to the public or the financial system.

Examples of Reportable Conduct include but are not limited to:

- illegal conduct, such as theft, violence or threatened violence, and criminal damage against property;
- fraud, proceeds of crime, 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.

Reportable Conduct excludes personal work-related grievances as described below.

#### **Personal work-related grievances**

A personal work-related grievance is a report of behaviour that has implications for the discloser personally and does not have significant implications for PLC (that do not relate to you). Examples include:

- an interpersonal conflict between you and another employee, or
- a decision relating to your employment or engagement, such as a transfer, promotion, or disciplinary action.

Personal work-related grievances do not qualify for protection under the Whistleblower Laws or this Policy. Personal work-related grievances must be raised using the process outlined in the Grievance Policy.

#### **Accessibility of Policy**

This Policy is available to all current employees internally via enableHR self-service <https://my.enableHR.com.au>. Other Eligible Whistleblowers can access this Policy on the external PLC website.

Anyone who needs further information about this Policy can seek confidential information on the operation of this Policy and how a disclosure will be handled, without making a disclosure, by contacting the General Manager, People & Culture.

However, if you require legal advice with respect to your obligations under this Policy or the Whistleblower Laws, then you should obtain external legal advice.

#### **Training**

Whistleblower training is part of pre-employment requirements. All employees will be required to undertake mandatory annual refreshers.

#### **Monitoring and review of Policy**

The Policy will be periodically reviewed by the Policy Owner every 2 years. The Board will provide oversight of the Policy.

## **2. How do I make a Whistleblower Report?**

### When can I make a Whistleblower Report?

Before making your Whistleblower Report you should satisfy yourself that you have reasonable grounds to suspect Reportable Conduct. 'Reasonable grounds to suspect' is based on objective reasonableness of the reasons for the suspicion. In practice, a mere allegation with no supporting information is unlikely to reach that standard.

However, a Whistleblower does not need to prove their allegations. In addition, the disclosure can still qualify for protection even if the disclosure turns out to be incorrect.

### How can I make a Whistleblower Report?

There are a number of avenues to make a Whistleblower Report. Parramatta Leagues Club recommends using the independent external whistleblower service provided by "Your Call".

#### Externally

Your Call will receive and manage your report with impartiality and confidentially.

This option allows you to:

- remain completely anonymous
- identify yourself to Your Call only
- identify yourself to both Your Call and PLC

The Your Call reporting options include:

- Online reporting:  
*Website*            [www.yourcall.com.au/parraleagues](http://www.yourcall.com.au/parraleagues)  
24/7
- *Telephone*        1300 790 228  
9am to 12am, recognised business days, AEST

Online reports can be made via the website address listed above. You will be required to enter Parramatta Leagues Club unique identifier code **PLC**.

Your Call always remains the intermediary, receiving and forwarding communication between all parties. The Parramatta Leagues Club Whistleblower Reporting Officers (WRO) who will have access to your reports include:

1. General Manager People & Culture
2. Chief Financial Officer
3. Chief Executive Officer

Your Call can circumvent any of the above WROs upon your request.

You be able to securely upload any relevant documentation and/or material relevant to your disclosure.

After making a disclosure, you will be provided with a unique Disclosure Identification Number (DIN) and access to a secure online Message Board.

The Message Board allows ongoing anonymous communication with Your Call and/or Parramatta Leagues Club. Your Call always remains the intermediary, receiving and forwarding communication between all parties. The Message Board can be used to receive updates, share further.

#### National Relay Service

If you are deaf, or have a hearing or speech impairment, you can contact Your Call online or through the National Relay Service. Simply choose your contact method at [www.relayservice.gov.au](http://www.relayservice.gov.au) and request Your Call's hotline 1300 790 228.

If you have difficulty speaking or understanding English, contact us through the Translating and Interpreting Service (TIS) 131 450 and ask for Your Call on 1300 790 228.

#### **Internally**

Whilst PLC recommends using the independent external service provider "Your Call" service to make your Whistleblower Report, you can also make a report directly to any Whistleblower Report Officer (WRO) including:

- The CEO
- Senior Leadership Team
- Senior Managers
- Chair of the Board
- Chair of Board Risk Committee

If you make a Whistleblower Report directly to a WRO, they will forward the report to Your Call for action under this Policy.

If you are making a disclosure concerning the members of the Senior Leadership Team or Board of PLC **internally**, you may report as follows:

#### **Disclosure concerning:**

- CEO and Senior Leadership Team:
- Board member (excluding the President):
- President of the Board:

#### **Contact**

- Chair of Risk Committee
- President of the Board
- Chair of Risk Committee

There are other ways you can make disclosures in limited circumstances, including to a Regulator, or when making an emergency or public interest disclosure.

Before you make any such disclosure you should seek independent legal advice to understand the criteria for making such a disclosure.

#### **What should I include in the report?**

Provide as much detailed information as possible so that your report can be investigated.

Some useful details include:

- date, time and location;
- names of person(s) involved, roles and their business group;
- your relationship with the person(s) involved;
- the general nature of your concern;
- how you became aware of the issue;
- possible witnesses; and
- other information that you have to support your report.

### Should I make a Whistleblower Report anonymously?

You can choose to make your disclosure anonymously and if so, you will still be protected under the Whistleblower Laws. However, requiring complete anonymity may practically make it more difficult for PLC to investigate the issue or take the required action.

By letting us know who you are, PLC can contact you directly to discuss your concerns which will help PLC investigate the complaint more quickly and efficiently. PLC can also appoint a Whistleblower Protection Officer (WPO) to you to assist with any questions or concerns that you have about the process.

### Identity Protection

Where you make a disclosure, your identity (or any information which could identify you) will only be shared where:

- you provide consent; or
- PLC is permitted, or otherwise required, by law.

However, you should be aware that in certain circumstances the WRO does not need your consent to share your disclosure if:

- the information does not include your identity;
- PLC have taken all reasonable steps to reduce the risk that you will be identified from the information; and
- it is reasonably necessary for investigating the issues raised in the Whistleblower

## 3. What protection will I have as a Whistleblower?

A Whistleblower must make a Whistleblower Report directly to an Eligible Recipient to qualify for protections under the Whistleblower Laws and this Policy. These protections include:

- Identity protection (refer section 2)
- Protection from Detriment
- Compensation and remedies; and
- Civil, criminal and administrative liability protection.

PLC are committed to taking all reasonable steps to protect you from Detriment as a result of making a report under this Policy and the Whistleblower Laws.

### The Whistleblower Protection Officer

Where you have disclosed your identity to PLC, a WPO may be appointed.

The WPO will take steps to protect the interests of individuals making reports under this policy. The WPO would usually act as the contact point for communication with the Whistleblower.

A WPO may be assigned to current, identifiable partners and employees.

#### **Detrimental Conduct is not tolerated**

PLC does not tolerate any form of Detrimental Conduct taken by any person against the Whistleblower or any people who are involved in an investigation of a Whistleblower Report.

Examples of Detrimental Conduct can include, but are not limited to:

- dismissal of an employee or alteration of an employee's position/ duties to their disadvantage, or negative performance feedback that is not reflective of actual performance
- harassment, intimidation, or bullying; and
- threats to cause detriment.

Examples of actions that are not Detrimental Conduct may, for example, include:

- managing a Whistleblower's unsatisfactory work performance, if the action is in line with PLC's performance management framework
- administrative action that is reasonable to protect the Whistleblower from Detriment.

PLC takes all allegations of Detrimental Conduct very seriously. If you believe that you are suffering Detriment you should report it to a WRO and PLC will take appropriate steps in accordance with this and the Club's other policies.

If you, as the Whistleblower, have experienced Detriment, please contact a WRO, or, if applicable, your appointed WPO.

#### **False or misleading disclosures**

When making a disclosure, you will be expected to have reasonable grounds to suspect the information you are disclosing is true, but you will not be subject to a penalty if the information turns out to be incorrect.

However, you must not make a report that you know is not true or is misleading. This may be a breach of the PLC Code of Conduct Policy and will be considered a serious matter that may result in disciplinary action.

There may also be legal consequences if you make a knowingly false report.

## **4. How will my matter be investigated?**

#### **How will my Whistleblower Report be reviewed?**

All Whistleblower Reports will be taken seriously by PLC. Once a disclosure has been received, the WRO will ascertain if the disclosure is protected and will determine the most appropriate action which may include conducting internal or external investigations. If the disclosure is not protected, it will be dealt with in accordance with the Club's policies.

#### **What is the investigation process?**

While the particular circumstances of each Whistleblower Report may require different investigation steps, all investigations will:

- follow a fair process;
- be conducted as quickly and efficiently as the circumstances permit;
- determine whether there is enough evidence to substantiate the matters reported; and
- be independent of the person(s) concerned with the allegations.

PLC will provide you with feedback, as appropriate on the progress and expected timeframes of the investigation.

#### **Fair treatment of the individuals mentioned in the Whistleblower Report**

The investigation process outlined in this Policy is also designed to allow fair treatment of any individuals mentioned in the disclosure; including:

- Disclosures will be handled confidentially;
- Matters reported will be assessed and may be subject to an investigation;
- There will be a presumption of innocence until the outcome of the investigation is determined; and
- The purpose of the investigation is to determine whether there is enough evidence to substantiate the matters reported.

#### **What happens after an investigation?**

PLC will notify you once an investigation has been completed but please be aware that PLC may be unable to disclose particular details or the outcome of the investigation.

### **5. What support do I have?**

PLC will support you where you have concerns about Detrimental Conduct or the investigation process.

#### **Employee Assistance Program**

Current partners and Employees (and their immediate family members) may access PLC's confidential Employee Assistance Program, Benestar.

Although PLC will endeavour to support all Whistleblowers, PLC will not be able to provide the same practical support to non-partners and non-employees that it provides to current partners and employees.

Consequently, the processes in this Policy will be adapted and applied to the extent reasonably possible.

#### **Raising concerns about actions taken by PLC**

If a WPO has been appointed, you should immediately inform the WPO if you are concerned that:

- you may be, are being, or have been subjected to Detrimental Conduct;
- there has been a disclosure of your identity contrary to this Policy; or
- your disclosure has not been dealt with in line with this Policy.

The WPO will report your concerns to the relevant WRO.



Alternatively, you can raise your concerns with the Chair of Risk & Compliance, Your Call, a WRO or with a Regulator.

## 6. Definitions

<b>ASIC</b>	Australian Securities and Investments Commission.
<b>Board</b>	The PLC Board.
<b>PLC</b>	Parramatta Leagues Club Limited (ABN 52 000 218 655) and all entities under its control.
<b>Detrimental Conduct</b> <b>Detriment</b>	<p>Detrimental Conduct is negative action taken against any person who, in good faith, makes a Whistleblower Report or assists or participates in an investigation of the disclosure and as a result suffers Detriment. Examples of Detriment can include, but are not limited to:</p> <ul style="list-style-type: none"> <li>• dismissal of an employee or alteration of an employee's position/ duties to their disadvantage, or negative performance feedback that is not reflective of actual performance</li> <li>• harassment, intimidation, or bullying or</li> <li>• threats to cause detriment.</li> </ul>
<b>Eligible Recipient</b>	<p>A person authorised under Whistleblower Laws. It includes:</p> <ul style="list-style-type: none"> <li>• Officers or senior managers (refer below) of PLC;</li> <li>• PLC's own auditor, actuary, or tax agent. Note that for the purposes of this Policy this does not include PLC's own audit, actuarial, or tax practitioners;</li> <li>• Any person authorised by PLC to receive disclosures that qualify for protection.</li> </ul> <p>For the purposes of this Policy, PLC authorises the following people or roles as Eligible Recipients and they are referred to as a WRO in this Policy:</p> <ul style="list-style-type: none"> <li>• The CEO</li> <li>• Chief Financial Officer</li> <li>• General Manager, People &amp; Culture</li> <li>• Senior Leadership Team</li> <li>• Senior Managers</li> <li>• Chair of the Board</li> <li>• Chair of Board Risk Committee</li> </ul> <p>Under this policy a WPO is also authorised to receive a protected disclosure from the Whistleblower in relation to Detrimental Conduct.</p>
<b>Eligible Whistleblower</b>	Certain individuals are eligible for protection as a Whistleblower under this Policy. These individuals include all current and former partners, directors, officers, company secretaries, Employees, secondees, contractors, suppliers (or their employee or subcontractor) and volunteers (except as noted below). It also applies to relatives, dependents or spouses of any of these people.
<b>Employee</b>	Full-time, part-time and casual employees of PLC.
<b>Investigation Report</b>	A report prepared by the WIO of the findings arising from the investigation.
<b>Your Call</b>	PLC's third-party service is an independent, anonymous and secure whistleblower service.

<b>Reportable Conduct</b>	<p>Reportable conduct is anything that you have reasonable grounds to suspect, in relation to PLC is:</p> <ul style="list-style-type: none"> <li>• misconduct, or an improper state of affairs or circumstances;</li> <li>• conduct that constitutes a contravention of laws specified in the Whistleblower Laws or other Commonwealth laws that are punishable by imprisonment for a period of 12 months; or</li> <li>• represents a danger to the public or the financial system.</li> </ul> <p>Section 9 of the Corporations Act 2001 defines 'misconduct' to include 'fraud, negligence, default, breach of trust and breach of duty'. The phrase 'improper state of affairs' is not defined and is intentionally broad. It may, for example, indicate a systemic conduct issue.</p> <p>Examples of Reportable Conduct concerning PLC include, but are not limited to:</p> <ul style="list-style-type: none"> <li>• illegal conduct, such as theft, violence or threatened violence, and criminal damage against property;</li> <li>• fraud, money laundering or misappropriation of funds;</li> <li>• offering or accepting a bribe;</li> <li>• financial irregularities;</li> <li>• failure to comply with, or breach of, legal or regulatory requirements; and</li> <li>• 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.</li> </ul> <p>Reportable Conduct <b>excludes</b> personal work-related grievances. A personal work-related grievance is a report of behavior that has implications for the discloser. Examples include:</p> <ul style="list-style-type: none"> <li>• an interpersonal conflict between you and another Employee, or</li> <li>• a decision relating to your employment or engagement, such as a transfer, promotion, or disciplinary action.</li> </ul>
<b>Regulator</b>	A Commonwealth authority prescribed in the Whistleblower Laws, such as ASIC, APRA or the ATO.
<b>We</b>	We means PLC.
<b>Whistleblower Policy Owner or WB Policy Owner</b>	The General Manager, People & Culture is the Policy Owner. The Board will provide oversight of the Policy.
<b>Whistleblower</b>	An Eligible Whistleblower who makes a disclosure of Reportable Conduct in the manner described in this policy.
<b>Whistleblower Laws</b>	This policy is compiled to comply with Part 9.4AAA Protection for Whistleblowers of the Corporations Act 2001 or Part IVD Protection for Whistleblowers of the Taxation Administration Act 1953 as amended by the Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019.
<b>Whistleblower Investigation Officer or WIO</b>	The WIO is a person who has been nominated to carry out an investigation of a Whistleblower Report.
<b>Whistleblower Protection Officer or WPO</b>	The WPO is a person who has been nominated to provide support and assistance to the Whistleblower as needed. WPO's are available to PLC team members.
<b>Whistleblower Report</b>	A Reportable Conduct disclosure made by a Whistleblower that is being treated in accordance with this policy.

<b>Whistleblower Report Officer or WRO</b>	A WRO is a person who has been nominated to receive disclosures of Reportable Conduct from a Whistleblower. The following are WRO's of PLC: <ul style="list-style-type: none"><li>• Your Call (independent third-party whistleblower service provider)</li><li>• The CEO</li><li>• General Manager, People &amp; Culture</li><li>• Chief Financial Officer</li><li>• Senior Leadership Team</li><li>• Senior Managers</li><li>• President of the Board</li><li>• Chair of Board Risk Committee</li></ul>
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