

PostSuper Pty Ltd

Whistleblower Policy

Policy Level:	1
Accountable Executive:	Company Secretary
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Contents

Statement of Policy	3
Overview & Purpose	3
Scope3	
Audience & Application	3
Related Policies	3
Policy Principles	4
Enforcement & Monitoring	4
Review	4
Policy Guidelines	5
Background	5
When does the Whistleblower Policy apply?	5
How do I make a disclosure?	7
Can I make an anonymous disclosure?	8
What information should I include in my disclosure?	8
What will happen to my disclosure?	8
How am I protected?	8
Confidentiality	9
How will false, malicious or non-genuine claims be handled?	10
Roles & Responsibilities	11
Policy Governance	11
Policy Operation	11
Policy Monitoring & Oversight	11
Glossary	12
Policy Administration	14
Key Policy Information	14
Policy Owners and Governance Forums	14
Key Dates	14

Statement of Policy

Overview & Purpose

PostSuper Pty Ltd (the **Trustee**), as trustee of the Australia Post Superannuation Scheme (**APSS**), is required to have a whistleblower policy in place that sets out certain matters.

The purpose of this policy is to support the Trustee's commitment to encouraging and supporting you to speak up if you have any concerns about wrongdoing, and wish to report that suspected or actual wrongdoing. The Trustee will properly consider any such disclosure of wrongdoing and take appropriate action, which may include an investigation. We will maintain your confidentiality as far as is possible and will work with you to ensure you are protected from any detriment for making the disclosure of wrongdoing.

This Policy is supported by the Whistleblower Standard (**Whistleblower Standard**), which sets out the procedures in relation to receiving, handling, investigation and reporting of disclosures. These documents provide the framework for escalating disclosures of wrongdoing, to encourage, promote and facilitate ethical and accountable conduct in everything we do.

Scope

This Policy covers disclosures that may be protected under the *Public Interest Disclosure Act 2013* (Cth), the *Corporations Act 2001* (Cth) or the *Taxation Administration Act 1953* (Cth) where you have reasonable grounds to suspect that the information you report:

- concerns misconduct or an improper state of affairs in relation to the Trustee or a related body corporate of the Trustee, including in relation to the tax affairs of the Trustee or an associate of the Trustee;
- indicates that the Trustee, its directors, officers or employees of Australian Postal Corporation who provide services to the Trustee have engaged in conduct that is an offence against certain laws; and/or
- represents a danger to the public or the financial system.

Tax affairs means affairs relating to any tax imposed by or under, or assessed or collected under, a law administered by the Commissioner of Taxation.

This Policy **does not** apply to personal work-related grievances, such as interpersonal conflicts between employees, decisions relating to engagement, transfer or promotion of employees or decisions that do not involve a breach of workplace laws or to discipline employees. These concerns are more appropriately managed under the relevant policy or procedure that applies to that conduct. However, if the personal work-related grievance is about victimisation and detriment suffered because you have made a whistleblower report or if your personal work-related grievance relates to a broader matter that is likely to have significant implications for the Trustee, then this Policy continues to apply.

Audience & Application

This Policy applies to current and former employees of Australia Post who provide services to the Trustee. It also applies to others who have or have had a connection to the Trustee, including the Board of directors, Trustee contracted service providers and their employees (such as the Benefits Administrator, custodian and investment managers), a relative or dependant of any of the persons mentioned, and any other whistleblower referred to in this Policy.

This Policy does not apply to APSS members.

This Policy will be made publicly available at apss.com.au under the 'Policies, reports & rules' section under the 'About' tab in order to facilitate and encourage reports of wrongdoing.

Related Policies

This policy should be read in conjunction with APSS Privacy Policy, which deals with how personal information is handled.

Policy Principles

The Trustee is committed to complying with the obligations relating to the protection of whistleblowers in the *Public Interest Disclosure Act 2013* (Cth), the *Corporations Act 2001* (Cth) and the *Taxation Administration Act 1953* (Cth).

In line with this Policy, the Trustee will:

- treat disclosures of wrongdoing seriously and with priority;
- protect you from any detriment that may arise as a result of a suspicion you have made, or might make, a disclosure;
- investigate a disclosure to the fullest extent possible, based on the information available; and
- maintain your confidentiality and respect your choice to make a disclosure anonymously, if you wish to.

Enforcement & Monitoring

The Trustee, and Company Secretary, will have oversight of this Policy and ensure that disclosures are appropriately handled in line with the Trustee's legislative obligations.

If you have any further questions or concerns about how this whistleblower policy applies to you or operates generally, please speak to the Company Secretary.

Review

The Whistleblower Policy will be reviewed every two years or following any updates to governing legislation.

Policy Guidelines

Background

The Trustee is committed to acting with integrity and complying with applicable laws, regulations, codes, policies and procedures. We encourage our people to speak up when they see or suspect wrongdoing such as misconduct, an improper state of affairs or circumstances, unlawful or unethical behaviour, or conduct that may cause public harm.

The Whistleblower Policy plays an important role in ensuring you feel safe and secure to raise concerns without fear of retaliation or victimisation. It provides information and guidance about who can be a whistleblower, how to report concerns, and the legal rights and protections that are available to whistleblowers.

When does the Whistleblower Policy apply?

This Policy applies if you want to report actual or suspected serious wrongdoing or systemic misconduct, unlawful or unethical behaviour, or conduct that may cause serious public harm. Making this kind of report is known as a **Disclosure** and will be handled as such under this Policy.

If your concern relates to the following types of wrongdoing, and you have **Reasonable Grounds** to suspect the wrongdoing or misconduct, this Policy will support you to make a disclosure without fear of reprisal and with the protection of the Trustee:

- a) Conduct or practices that may breach an Australian or foreign law, regulation or code (such as theft, drug sale or use, criminal damage, money-laundering);
- b) Corrupt or fraudulent conduct (such as misappropriation of funds, financial irregularities, bribery, undue influence, false or misleading information);
- c) Maladministration or a substantial mismanagement or wastage of the Trustee's or APSS's resources (such as using Trustee, APSS or Australia Post resources/information for personal gain);
- d) Conduct that results in a danger (or increases the risk) to health or safety of one or more persons or the environment;
- e) Conduct involving potential breaches of human rights standards; or
- f) Conduct that represents a danger to the public, may cause serious financial or non-financial loss to the Trustee or damage to its reputation and brand, or that otherwise represents a danger to the financial system.
- g) 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*.

A serious breach of Australia Post's *Our Ethics* is not conduct that would fall within the scope of this Policy, unless it also amounts to a type of wrongdoing listed in (a) – (g) above.

You should consider whether your concern can be more appropriately escalated or effectively addressed under another policy or process. If your concern relates to a personal work-related matter¹, including inappropriate behaviour such as discrimination, harassment or bullying, such conduct will generally not constitute the type of misconduct covered by this Policy. You should report your concern under the relevant policy that applies, where it will be more appropriately managed:

- for harassment, discrimination or bullying concerns, contact the HDB Hotline at HDBMatters@auspost.com.au or call **1800 641 535**
- for personal work-related matters, speak to your HR representative or people leader
- for member-related matters, contact *SuperPhone* at **1300 360 373**

¹ Personal work-related grievances are grievances relating to your employment that have implications for you personally (such as a conflict between you and another employee or a decision about your promotion). If you are unsure whether the conduct falls under this Policy as potential misconduct, or alternatively is a personal work-related grievance, then you can report it under this Policy in the first instance.

There may, however, be circumstances where a personal work-related grievance still qualifies for protection. A personal work-related grievance may still qualify for protection if:

- (a) it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (mixed report);
- (b) the Trustee 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 your personal circumstances;
- (c) you suffer from or are threatened with detriment for making a disclosure; or
- (d) you seek legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

Do the whistleblower protections apply to me?

Whistleblower protections are available to:

- Current and former Trustee (paid or unpaid) employees, directors and officers*;
- Current and former employees of the Australian Postal Corporation who provide services to the Trustee;**
- An officer or employee of a custodian or investment manager of the Trustee;
- An individual contractor, consultant, service provider, or supplier of goods or services, or their employees (paid or unpaid) to the Trustee, or a custodian or investment manager of the Trustee; or
- A spouse, parent, sibling or a child or other dependant of any of the above.

I am...	Am I protected?
A current employee of the Australian Postal Corporation*	✓
A former employee of the Australian Postal Corporation*	✓
Working as an employee of a contractor providing goods or services to the Trustee	✓
An individual in a business relationship with the Trustee or APSS	✓
Related to, a spouse of or dependent of a current or former Trustee employee or individual contractor*	✓
A person who has not worked at the Trustee as an employee	X
A person who has not provided goods or services to the Trustee	X
A member of the APSS	X

* This includes permanent, part-time, fixed-term or temporary, interns and secondees.

**This would include employees of the Australian Postal Corporation who provide services to the Trustee under the arrangements in place between the Australian Postal Corporation and the Trustee.

How do I make a disclosure?

To qualify for protection as a Whistleblower under this Policy and relevant legislation, including the Corporations Act, you will need to make a Disclosure directly to an 'Eligible Recipient'. An 'Eligible Recipient' is someone who is eligible to receive Disclosures that qualify for protection. You can report to any 'Eligible Recipient', however we encourage you to make a Disclosure using one of the following options:

- Email your concerns to us at APSSwhistleblower@auspost.com.au;
- Contact the **Whistleblower Hotline** on **1800 799 353** –The Whistleblower Hotline is managed by an independent provider who will direct your disclosure to one of the Trustee's Eligible Recipients, or other appropriate contact to assess and take action as required (including outside of business hours).

If you would like to obtain further information about making a Disclosure, you can also contact us using any of the options listed above.

An 'Eligible Recipient' includes a journalist or a member of Parliament where a matter of public interest is concerned or there is an emergency (and other criteria are met).

If you intend to make a disclosure to a journalist or parliamentarian, you will need to understand the criteria for making a 'public interest' or 'emergency disclosure' to ensure you qualify for protection. See the Glossary for details. You should contact an independent legal adviser before making a public interest or emergency disclosure.

Finally, Disclosures made to a lawyer for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower laws are protected (even if the lawyer concludes that a disclosure does not relate to the wrongdoing described above).

If you are a supervisor or manager and you receive information from your employee that you think might meet the threshold conduct for a Disclosure, you are required to report the information to the Whistleblower Hotline on **1800 799 353** or APSSwhistleblower@auspost.com.au.

Can I make an anonymous disclosure?

You may choose to make a disclosure anonymously or using a different name and still qualify for protection under the Corporations Act. You can maintain your anonymity over the course of the investigation and after the investigation is finalised and you can also refuse to answer questions that you feel could reveal your identity at any time.

We encourage you to provide your identity/name when making a disclosure for practical reasons as anonymity can limit the investigation process. Anonymous disclosures will be assessed in the same manner as any other disclosure and acted on to the extent practicable.

In order to protect your anonymity, you can adopt a different name for the purposes of your disclosure. If you choose to remain anonymous, we encourage you to maintain ongoing communication using your preferred reporting channel. This allows us to ask follow-up questions and better understand and investigate your disclosure.

What information should I include in my disclosure?

You should provide as much detail as possible, to assist our whistleblower team to assess your disclosure and determine how to proceed, including:

- Your name and contact details, unless your disclosure is anonymous
- The nature of the wrongdoing
- Who you think committed the wrongdoing
- When and where the wrongdoing occurred
- If you did anything in response to the wrongdoing
- Others who know about the wrongdoing and have allowed it to continue
- Any files notes, correspondence or other supporting documents
- Any names of people who witnessed the conduct

What will happen to my disclosure?

Once you have made a disclosure, the Whistleblower team will document it and assess it to determine whether your disclosure falls within the scope of this Policy and requires further investigation.

If an investigation is required, the Trustee will notify you and provide an estimate of the timeframe for the investigation. It's important that you use your best endeavours to assist with any investigation, regardless of whether or not you made the disclosure.

Following an investigation, the Whistleblower team will document the outcome and report the findings to the Board.

For more information regarding the Trustee's processes and procedures relating to the allocation, investigation and notification of disclosures, refer to the Whistleblower Standard.

How am I protected?

You are eligible for protection under the Corporations Act and this Policy, provided your disclosure relates to the serious wrongdoing or systemic misconduct that is covered by this Policy and your Disclosure is made to an 'Eligible Recipient', which includes lawyers, regulators and other external bodies. See the list of 'Eligible Recipients' in the Glossary.

If you make a disclosure, or you are involved in the investigation of a disclosure, the Trustee will:

- maintain your confidentiality (such as, by redacting personal information and referring to a discloser in a gender-neutral context), to the extent it can do so and is legally permitted;
- take steps to protect you from any threats or acts of victimisation, reprisals and/or detrimental action against you where you have reasonable grounds for making the disclosure.

Detriment

The Trustee will not tolerate any form of actual or threatened detrimental conduct against you because a person believes or suspects that you (or another person) made, may have made, proposes to make or could make a disclosure that qualifies for protection and that belief or suspicion is the reason, or part of the reason, for the conduct. Such conduct includes:

- dismissal;
- injury in employment;
- alteration of position or duties to your disadvantage, if you are a current employee;
- discrimination, harassment or intimidation;
- harm (including psychological harm) or injury;
- damage to property, reputation, business position or financial position; or
- any other damage.

There are steep penalties and the potential for criminal prosecution for those who engage in detrimental conduct.

Immunities

Whistleblowers are also entitled to other immunities as a result of making a disclosure (except for any misconduct that you were involved in that is revealed in your disclosure), including:

- any information disclosed is inadmissible in criminal proceedings or proceedings for the imposition of a penalty against you (except in relation to giving false information);
- protection against criminal, civil or administrative liability (including disciplinary action) for making the disclosure (e.g. any legal action against you for breach of an employment contract, duty of confidentiality or other contractual obligation, attempted prosecution of you for unlawfully releasing information or other use of the disclosure against you in a prosecution); and
- protection from the enforcement of any contractual or other remedy on the basis of the disclosure.

Compensation and other court orders

Where you have suffered loss, damage or injury because of a disclosure and we have failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct, there are broad powers to remedy the situation.

It is possible for the court to make orders that:

- a victimiser, or an employee or officer of a body corporate who was involved in the victimisation of a person by the body corporate pay compensation to the individual for loss, damage or injury;
- an injunction be made preventing, stopping or remedying the effects of the victimising conduct;
- employment be reinstated in circumstances where the person was dismissed as part of the victimising conduct; or
- exemplary damages be awarded.

You may wish to seek independent legal advice or consider contacting regulatory bodies (such as ASIC, APRA or the ATO) if you have suffered detriment.

Confidentiality

If you make a disclosure, the Trustee is required by law to keep your identity confidential and will take all reasonable steps to protect your identity. In some circumstances, it may be necessary for the Trustee to reveal your identity, for instance in order to effectively investigate a disclosure and ensure procedural fairness is afforded to all participants. It may also be necessary for the Trustee to provide information to particular people (such as internal and external persons conducting the investigation, or to lawyers for the purpose of the Trustee seeking legal advice in relation to the issues raised in the disclosure).

Any person related to the Company may be investigated as a result of a whistleblower report. Investigations may occur without the knowledge of the people identified in the report, either to keep the identity of the person making the whistleblower report confidential or to prevent people from suffering detriment as a result of the report. If, as a result of our investigation, we identify an issue which indicates that an individual has engaged in misconduct, we will give the individual(s) concerned an opportunity to be heard and for us to ask further questions about the matter before any further steps are taken, including any disciplinary action.

It is illegal for us to identify you, or disclose information that is likely to lead to your identification and we will not disclose your identity to any person, unless:

- you provide your consent;
- the concern is reported to an authority (eg, ASIC, APRA or the Australian Federal Police); or
- the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

If you are concerned about a breach of confidentiality, you can lodge a complaint with the Trustee by contacting the Company Secretary or a regulator (such as ASIC, APRA or the ATO) for investigation.

If you make a disclosure, you also have an obligation to maintain confidentiality. A failure to do so could have an adverse impact on the investigation and/or affect the rights of the other workplace participants involved in the matter.

We will protect your confidentiality by reducing the risk that you will be identified from the information contained in a disclosure and by maintaining secure record-keeping and information-sharing processes, including by ensuring that:

- all personal information or reference to you witnessing an event will be redacted;
- you will be referred to in a gender-neutral context;
- where possible, you will be contacted to help identify certain aspects of your disclosure that could inadvertently identify you;
- disclosures will be handled and investigated by qualified staff;
- all paper and electronic documents and other materials relating to disclosures will be stored securely;
- access to all information relating to a disclosure will be limited to those directly involved in managing and investigating the disclosure;
- only a restricted number of people who are directly involved in handling and investigating a disclosure will be made aware of a your identity (subject to your consent) or information that is likely to lead to your identification;
- 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
- each person who is involved in handling and investigating a disclosure will be reminded about the confidentiality requirements, including that an unauthorised disclosure of your identity may be a criminal offence.

How will disclosures without Reasonable Grounds be handled?

A person who knowingly makes a disclosure without **Reasonable Grounds** will not have any protections under the *Public Interest Disclosure Act 2013* (Cth), the *Corporations Act 2001* (Cth) or the *Taxation Administration Act 1953* (Cth).

If you make a disclosure and have Reasonable Grounds for believing the information disclosed indicates unlawful or improper conduct, but is found to be unsubstantiated following an investigation or turns out to be incorrect, no adverse action will be taken against you for making the disclosure.

Roles & Responsibilities

Policy Governance

Requirement	Responsible area/Role	Activities
The Audit Risk and Compliance Committee (ARCC) and Trustee Board – reporting and oversight on the implementation of governance frameworks	ARCC/Board	The ARCC/Board will ensure appropriate governance mechanisms and control frameworks are in place.
Accountable Executive	Company Secretary	To oversee the application of the policy.

Policy Operation

Requirement	Responsible area/Role	Activities
Compliance with regulatory obligations, policies and procedures. Undertake relevant training.	Board/officers/other person authorised by the Trustee as an Authorised Officer	Complying with obligations, policies and procedures, as well as behavioural guidelines.
Responsible for leading appropriate use of the Whistleblower Hotline	Company Secretary	Facilitate awareness of how and when the Whistleblower Hotline should be used.

Policy Monitoring & Oversight

Requirement	Responsible area/Role	Activities
Administration, Compliance and Breach & Incident Reporting	Company Secretary	<ul style="list-style-type: none"> Deliver reporting requirements to external bodies. Oversee and ensure Trustee compliance to the principles of the Policy. Will undertake remediation and reporting for related matters.
Periodic review and/or internal audit for compliance to this policy	Company Secretary	Option to undertake periodic review and/or internal audit to ensure this policy is complied with and reporting of breaches and incidents.

Glossary

Term	Definition
Disclosures	Includes “public interest disclosures” under the <i>Public Interest Disclosure Act 2013</i> (Cth), “disclosable matters” under the <i>Corporations Act 2001</i> (Cth) and disclosures qualifying for protection under the <i>Taxation Administration Act 1953</i> (Cth).
Eligible Recipient	<p>A person who is specifically identified as someone able to receive a Disclosure from a Whistleblower under the <i>Public Interest Disclosure Act 2013</i> (Cth), <i>Corporations Act 2001</i> (Cth) or the <i>Taxation Administration Act 1953</i> (Cth). This may include:</p> <ul style="list-style-type: none"> • a member of the Board or officers or other person authorised by the Trustee (such as the Company Secretary); • an internal or external auditor (or member of the audit team) conducting an audit on the Trustee; • the actuary of the Trustee or other person authorised by the Trustee; • the Trustee's registered Tax Agent or BAS Agent or any employee who has functions or duties that relate to the Trustee's tax affairs; • in certain circumstances, ASIC and APRA, or another Commonwealth body prescribed by regulation and, for tax matters, to the Commissioner of Taxation; and • where a matter of public interest is concerned or there is an emergency (and other criteria are met), a journalist or a member of Parliament.
Emergency disclosure	<p>An ‘emergency disclosure’ is the disclosure of information to a journalist or parliamentarian, where:</p> <ol style="list-style-type: none"> (a) the discloser has previously made a disclosure of the information to ASIC, APRA or another Commonwealth body prescribed by regulation; (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 body in (a) (i.e. the body to which the previous disclosure was made) that: <ol style="list-style-type: none"> (i) includes sufficient information to identify the previous disclosure; and (ii) states that the discloser intends to make an emergency disclosure; and (d) the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.
Public interest disclosure	<p>A ‘public interest disclosure’ is the disclosure of information to a journalist or a parliamentarian, where:</p> <ol style="list-style-type: none"> (a) at least 90 days have passed since the discloser made the disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation; (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 the body in (a) (i.e. the body to which the previous disclosure was made) that: <ol style="list-style-type: none"> (i) includes sufficient information to identify the previous disclosure; and (ii) states that the discloser intends to make a public interest disclosure.
Reasonable Grounds	Means that a reasonable person in your position would also suspect the information indicates misconduct or an improper state of affairs, a breach of the law, or represents a danger to the public or the financial system.

Term	Definition
Whistleblower	A person who makes a public interest disclosure within the meaning of the <i>Public Interest Disclosure Act 2013</i> (Cth) or a disclosure in accordance with the <i>Corporations Act 2001</i> (Cth) or <i>Taxation Administration Act 1953</i> (Cth).
Workplace participant	An employee or contractor of the Australian Postal Corporation who provides services or goods to the Trustee, or a contractor of the Trustee.

Policy Administration

Key Policy Information

Administrative Area	Policy Information
Document Title	Whistleblower Policy
Policy Level	1
Version No	1.0

Policy Owners and Governance Forums

Administrative Area	Owner / Forum
Accountable Executive	Company Secretary
Policy Owner, Administrator and Content Owner	Company Secretary
Review and Approval Body	Audit, Risk & Compliance Committee (Endorse) Board (Approve)

Key Dates

Administrative Area	Date
Policy Approval Date	26 November 2021
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