



WHISTLEBLOWER POLICY

PURPOSE

1414 Degrees ('1414') is committed to maintaining standards of integrity, investor confidence and good corporate governance, with its Values and Behaviours and Code of Conduct guiding its directors and Employees to perform their roles in accordance with ethical standards and regulatory requirements.

1414 encourages the reporting of any instances of suspected unethical, illegal, fraudulent or undesirable conduct involving 1414's business and provides protections and measures so that those persons who make a report may do so confidentially and without fear of intimidation, disadvantage or reprisal.

The Corporations Act 2001 ("Act") aims to encourage ethical whistleblowing and discourage unethical, illegal, corrupt, fraudulent, and other undesirable conduct. The Act provides specific protections to whistleblowers who disclose information concerning misconduct or an improper state of affair or circumstances in relation to 1414.

This Policy is an important tool for helping 1414 identify wrongdoing that may now be uncovered unless there is a safe and secure means for disclosing wrongdoing.

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1. WHERE TO ACCESS THIS POLICY

Hard copies of this Policy will be accessible via employee noticeboards, as part of employee induction programs and via the 1414 Degrees SharePoint staff site. 1414 will also hold ongoing employee briefing sessions as appropriate,

1414 encourages its management team to promote the Whistleblower Policy actively and regularly.

To ensure Whistleblowers outside of 1414 can access the Whistleblowing Policy, it will be available on the external website under Investors\Corporate Governance.

2. WHO THIS POLICY APPLIES TO

A whistleblower as defined by ASIC can include:

- An officer or employee of 1414 or its subsidiaries (both current and former);
- A supplier of services or goods to 1414 whether paid or unpaid, including their employees (ie current and former contractors, consultants, service providers and business partners);
- Associates of 1414 or its subsidiaries;
- Relatives, dependents, spouses, or dependents of a spouse of any of the above.

A whistleblower will qualify for protection under the Act if they are an eligible whistleblower in relation to 1414 and:

- They have made a disclosure of information relating to a ‘disclosable matter’ directly to an ‘eligible recipient’ or to ASIC or another Commonwealth body prescribed by regulation;
- They have made a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Act; or
- They have made an ‘emergency disclosure’ or ‘public interest disclosure’.

3. MATTERS THE POLICY APPLIES TO

The types of Wrongdoing or Disclosable Matters that can be reported include those identified within the Definitions table below:

Definitions

Acronym/Word	Description/Definition for the purposes of this Policy
Whistleblowing	“The deliberate, voluntary disclosure or alert about individual or 1414 wrongdoing where the disclosure is made by a person who has or had privileged access to data, events or information about an actual, suspected or anticipated wrongdoing within or by 1414 that is within the ability of 1414 to control.”
Wrongdoing/Disclosable Matters	Unacceptable conduct (hereinafter referred to as wrongdoing or disclosable matters), includes (without limitation) any conduct that: Is dishonest, fraudulent, misleading, deceptive, corrupt, a crime or a civil or tortious wrong; Is illegal, such as theft, drug possession, use or sale, attempted or actual assault, harassment, criminal damage to property or other breaches of state or federal legislation; Is unethical, such as the concealment, destruction, mutilation or falsification of company records or engaging in negligent or misleading or deceptive accounting practices or wilfully or recklessly breaching 1414’s Code of Conduct or other ethical statements; Is potentially damaging to 1414 or its officers or employees, such as an unsafe place or system of work or either directly or indirectly causing the wasting of

	resources; gives rise to potential financial loss to 1414 or damage to its reputation or is otherwise detrimental to 1414's purpose or interests; or involves any other serious kind of impropriety.
Alert or Complaint	An alert or complaint is a report of suspected wrongdoing

All reports must be based on reasonable grounds that the information disclosed is true and objective. A report can be found to be incorrect with no negative consequences. However, if an untrue or misleading report is knowingly made, it will be considered a serious matter and false reports will result in disciplinary action which may include termination of employment.

Disclosures that are not 'disclosable matters' (e.g. personal work-related grievances) are not covered under the Act nor this Policy. Personal work-related grievances should refer the 1414 Degrees *Grievance Policy and Procedure*.

Examples (non-exhaustive) of matters that do not fall under the provisions of this Act or Policy include:

- Interpersonal conflict between the whistleblower and another employee;
- A decision about the engagement, transfer or promotion of the whistleblower;
- A decision about the terms and conditions of engagement of the whistleblower;
- A decision to suspend or terminate the engagement of the whistleblower, or otherwise to discipline the whistleblower;
- A decision that does not involve a breach of workplace laws.

4. HOW TO MAKE A DISCLOSURE AND WHO CAN RECEIVE ONE

1414 relies on its employees and persons that do business with it to help maintain and grow its culture of safe, honest, and ethical behaviour. It is expected that any employees and persons who become aware of such conduct will make a report.

If you would like to seek additional information before making a disclosure, please contact a 1414 Protected Disclosure Officer.

1414 has several channels for making a report if you become aware of any issues or behaviour which you consider to be a Disclosable Matter.

1. Internal whistleblowers (current or former Employees, Contractors and Directors):
 - a. Internal whistleblowers are encouraged to report their concerns to one of our Protected Disclosure Officers, listed below.
2. External whistleblowers (other people that work with 1414, such as Clients and Suppliers):
 - a. External whistleblowers are encouraged to report their concerns to the person they ordinarily deal with. If the external whistleblower is uncomfortable reporting the disclosure to this person, they can make the disclosure to a higher level of Management. Where this is not appropriate, alternative reporting pathways are also available.
3. Alternative reporting pathways are available where the above normal reporting channel(s) are

considered inappropriate to the circumstances, such as 1414 Management has failed to deal with the disclosure appropriately, or the person or organisation disclosing the wrongdoing is concerned about retaliation. In any of these circumstances, the whistleblower may provide the report of wrongdoing directly to:

- a. A 1414 Protected Disclosure Officer;
- b. A person or entity who is eligible to receive the disclosure under the Act; or
- c. A legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Act.

4. Anonymous reporting:

- a. Anonymous reports of Disclosable Matters are acceptable; however, they inherently have significant limitations that may inhibit a proper and appropriate investigation. These limitations include the inability to provide feedback on the outcome and/or to gather additional information and material to assist the investigation. Specific protection tools may also be difficult to enforce if you choose to remain confidential.

5. The Tax Act protects Whistleblowers who make a disclosure:

- a. to the Australian Taxation Office (ATO) if the Whistleblower considers the information may assist the ATO to perform its duties under a taxation law in relation to 1414; or
- b. an Eligible Recipient if the Whistleblower:
 - (i) has reasonable grounds to suspect that the information they intend to provide indicates misconduct, or an improper situation or circumstance, in relation to the tax affairs of 1414; and
 - (ii) considers the information may assist the Eligible Recipient to perform their duties under a taxation law in relation to 1414.

6. For the purposes of this policy to ensure appropriate escalation and timely investigation, 1414 requests that reports are made out to any of our Protected Disclosure Officers, listed as follows:

Company Secretary	Phone: 0402 074 253
Tania Sargent	Email: companysecretary@1414degrees.com.au
Chairman of Board	Phone: 0439 546 850
Tony Sacre	Email: tsacre@1414degrees.com.au

Reports may also be posted to C/- 136 Daws Road, Melrose Park SA, 5039.

While it is 1414's preference that you raise reports with the Protected Disclosure Officers, it is important to note that under the Act, you may also raise the matter with an 'officer' or senior manager' of 1414. These are defined as 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."

Under the Act and the Taxation Administration Act, reports can also be made to 1414's external auditors as set out in Annexure A.

5. HANDLING AND INVESTIGATING A DISCLOSURE

1414 will assess each disclosure to determine whether:

- it qualifies for protection; and
- a formal, in-depth investigation is required.

Disclosures that qualify for protection under the Act and this Policy will be treated seriously and with sensitivity. A Protected Disclosure Officer may, with the whistleblowers consent, appoint a person to assist in the investigation of a report. The investigation will be conducted in a fair and independent manner with an objective of gathering evidence relating to the claims made by the whistleblower. The evidence gathered may prove or disprove the claims made.

The Investigator will:

- 1) Determine whether the location and time are appropriate for receiving a disclosure;
- 2) Advise the whistleblower that to complete a fair and just investigation they are required to keep confidential the fact that a report has been made (subject to any legal obligations);
- 3) Assess if and how they should be investigated in accordance with this Policy;
- 5) Outline the factors that 1414 will consider when investigating a disclosure;
- 6) Focus on the substance, rather than the motive, of disclosures;
- 7) Unless there are confidentiality or other reasons not to do so (further outlined below) individuals who are the suspect of the disclosure may be informed of the allegation and given a chance to respond;
- 8) Ensure issues identified from the investigation are resolved and/or rectified;
- 9) Report the outcome to Senior Management, and may (assuming the identity is known) also report this to the whistleblower and any persons affected the Protected Disclosure Officer considers appropriate (subject to privacy and confidentiality considerations);
- 10) Provide an avenue for review and escalation.

Until an investigation has determined whether the disclosure is substantiated, no action will be taken against implicated employees. However, where circumstances permit, an implicated employee may be temporarily stood down with pay while an investigation is in progress, or temporarily transferred to another office, department, or workplace. If the investigation determines that the allegations are unsubstantiated, the employee will be return to their regular duties.

Generally, where an investigation is conducted and the investigator believes there may be a case for an individual to respond, they will be:

- Informed of the substance of the allegations;
- Given a fair and reasonable opportunity to answer the allegations before the investigation is finalised;
- Have their response set out fairly in the Investigator's report; and
- Informed about the substance of any adverse conclusions in the investigator's report that affects them.

Where adverse conclusions are made in an investigator's report about an individual, they will have a right to respond to those conclusions prior to any action being taken against them. The Protected Disclosure Officer will decide whether the person named in the allegation should be informed that a suspicion was raised and found to be baseless upon preliminary review. This decision will be based on a desire to preserve the integrity of a person so named, to enable workplace harmony to continue unfettered and to protect the whistleblower where it is a genuine disclosure.

Where a person is identified as being suspected of possible wrongdoing, but preliminary investigations determine that the suspicion is baseless or unfounded, and that no formal investigation is warranted, then the whistleblower will be informed of this outcome and the matter laid to rest.

6. LEGAL PROTECTIONS AND SUPPORT FOR WHISTLEBLOWERS

These are protections and support available to those who qualify for protection as a whistleblower under the Act. These protections are:

Identity Protections (Confidentiality)

1414 will not disclose a whistleblowers identity unless:

- It is necessary to further an investigation and the whistleblower consents to the disclosure;
- The information is disclosed to ASIC, APRA, or the Australian Federal Police;
- The information is disclosed to a legal practitioner for the purpose of obtaining legal advice in relation to the operation of applicable whistleblowing protection laws; or
- The disclosure is required or authorised by law.

Even if the whistleblower has consented to the disclosure of their identity, it should only be disclosed to those who need to know the information to ensure a proper investigation and use of this Policy.

To complete a thorough investigation, it may be necessary to disclose facts of a report to the subject. Although confidentiality is maintained, in some circumstances, the source of the reported issue may be obvious to the subject. 1414 will take all reasonable steps to reduce the risk that the whistleblower will be identified from the information disclosed but this cannot be guaranteed.

1414 will take reasonable precautions to store any records relating to a report securely and to restrict access to authorised persons only. Unauthorised disclosure of information that could prejudice confidentiality and identify a whistleblower will be regarded seriously and may result in disciplinary action, and where applicable, 1414 will notify the relevant law enforcement agency.

Protection from Detrimental Acts or Omissions

A whistleblower will be protected from retaliation, reprisal, discrimination, harassment, or victimisation for making a disclosure. However, this Policy will not protect the whistleblower if they are also involved in or connected to the improper conduct or illegal activities that are the subject of a report.

1414 will not tolerate any retaliatory action or threats of retaliatory action against a whistleblower, or against a whistleblower's colleagues, employer (if a contractor or supplier) or relatives. For example, a whistleblower must not be the target of any adverse actions for having made the report by:

- Harassment or intimidation;
- Harm or injury;
- Damage to a person's property, reputation, business or financial position; or
- Adverse consequences to their employment.

Any such retaliatory will be treated as serious misconduct and will result in disciplinary action, which may include termination of employment or contract. If the circumstance is illegal, it will be notified to the Australian Federal Police.

If you consider yourself the subject of detrimental treatment because you made a report based on reasonable grounds under this Policy, you should inform any Whistleblowing Governance Officer or 1414 Degrees Ltd Senior Management immediately.

Compensation and Remedies

A whistleblower can seek compensation and other remedies through the courts if:

- They suffer loss, damage, or injury because of a disclosure; and
- The entity failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

Civil, Criminal and Administrative Liability Protection

A whistleblower is protected from any of the following in relation to their disclosure:

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

These protections do not grant immunity for any misconduct a discloser has engaged in that is revealed in their disclosure.

Other Support Available for Whistleblowers Includes:

- Appointing an independent support person from Human Resources to deal with any ongoing concerns they may have; and/or
- Connecting the whistleblower with a third-party support provider such as Lifeline (13 11 14) and Beyond Blue (1300 224 636), or with the provider of 1414's Employee Assistance Program, Access EAP (1800 818 728)

Use of these support services by a Whistleblower may require the Whistleblower to consent to disclosure of their identity or information that is likely to lead to the discovery of their identity.

7. ENSURING FAIR TREATMENT OF INDIVIDUALS MENTIONED IN A DISCLOSURE

1414 recognises that individuals against whom a Complaint is made must also be supported during the handling of the investigation. 1414 will take all reasonable steps to treat fairly the person who is the subject of a Complaint, particularly during the assessment and investigation process. In some circumstances, a support worker may be appointed to represent the interests of a person who is the subject of alleged wrongdoing. Where a person is named by a whistleblower as being suspected of possible wrongdoing, but preliminary enquiries determine that the suspicion formed by the whistleblower is baseless or without merit than no

formal investigation is warranted. The whistleblower will be informed of this outcome and no further action will be taken.

Where an investigation does not substantiate the Complaint, the fact that the investigation has been carried out, the results of the investigation and the identity of the person who is the subject of the report must be handled confidentially.

8. REFERENCES

Corporations Act 2001 (Cth)

ASIC Regulatory Guide 270

9. VERSION CONTROL

Version	Date	Status	Document Owner	Approver	Changes	Approval Date
1.0	31 December 2019	First Version	Company Secretary	Board	First Version	31-12-2019
2.0	2 December 2021	Second version	Company Secretary	Board	Various changes following review of ASIC RG 270	09-12-2021

10. RELATED POLICIES AND PROCEDURES

1414 Degrees Code of Conduct Policy

1414 Degrees Grievance Policy and Procedure

1414 Anti-Bribery & Corruption Policy