

# WHISTLEBLOWING POLICY

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**INFORMATION**

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## **ABOUT THIS DOCUMENT**

### **PURPOSE**

This policy applies to Nomura Research Institute Australia Pty Ltd and all other related subsidiaries (collectively, “NRIAU”).

NRIAU aims to provide an environment where employees and others in the workplace are treated fairly and with respect. Employees are encouraged to report any suspected wrongdoing concerning the activities of NRIAU or its personnel.

NRIAU also aims to help provide employees and contractors with a supportive work environment in which they feel able to raise issues of legitimate concern to NRIAU, without fear of victimisation, detriment or other retribution and to provide suitable avenues for reporting of matters that may cause loss to or damage NRIAU’s reputation.

### **AUDIENCE**

This policy will be made available on the NRIAU Common drive folder is applicable to:

- all current and previous permanent and fixed term directors, officers and employees of NRIAU;
- all current and previous contractors of NRIAU; and
- suppliers of NRIAU.

### **SCOPE**

This policy covers the procedures for reporting whistleblowing and the responsibilities of the relevant parties to ensure a suitable and just outcome is achieved. This policy is not intended to replace other procedures, including grievance procedures such as those dealing with discrimination, harassment or bullying.

This policy will be reviewed by NRIAU on a biennial basis to ensure the policy remains current and in accordance with sound corporate governance principles.

### **EXCLUSIONS**

Nil

## **POLICY**

This policy documents NRIAU's commitment to maintaining an environment in which employees and contractors can report, without fear of retaliatory action, concerns about any serious instances of wrongdoing that they believe may be occurring and which relate to the activities of NRIAU or an officer or employee, or a supplier of NRIAU. NRIAU does not tolerate unethical, unlawful or undesirable conduct in the workplace.

# 1. DEFINITIONS

## 1.1 “WHISTLEBLOWING”

The disclosure of Reportable Conduct/Wrongdoing in relation to NRIAU or an officer or employee of NRIAU by a Whistleblower.

## 1.2 “WHISTLEBLOWER”

Any person who discloses or reports Reportable Conduct/Wrongdoing within the scope of this policy and who is, or has been:

- an officer of NRIAU (including a director, secretary or member of management);
- an employee of NRIAU;
- an associate of NRIAU;
- an individual who supplies services or goods to NRIAU (whether paid or unpaid), or an employee of the person who supplies those services or goods (whether paid or unpaid); or
- a relative or dependent of any of the persons listed above (including a dependent of an individual’s spouse).

## 1.3 “REPORTABLE CONDUCT/WRONGDOING”

Any conduct that a person has reasonable grounds to suspect concerns misconduct, or an improper state of affairs in relation to NRIAU, including conduct which:

- is dishonest, fraudulent or corrupt;
- involves illegal or unethical behaviours, such as money laundering, terrorism financing, dishonestly altering company records, engaging in questionable accounting practices or willfully breaching NRIAU’s code of conduct or other ethical statements;
- is potentially damaging to another director, officer, employee or contractor, such as unsafe work practices or substantial wasting of resources, bullying or harassment;
- represents a danger to the public or financial system; or
- involves any other kind of serious impropriety, which may include concealment of any wrongdoing.

**Note:** Personal work-related grievances that do not concern the conduct outlined above, for

example, information in relation to the Whistleblower's employment, former employment or having implications for the Whistleblower personally, which do not have significant implications for NRIAU, are not considered within the ambit of Reportable Conduct/Wrongdoing and are not protected by this policy or the relevant legislation.

## 1.4 PROTECTIVE OFFICER

The Protective Officer is the person authorised to receive disclosures and appointed to ensure protection of Whistleblower/s in connection with Reportable Conduct/Wrongdoing reported under this policy. The person appointed as Protective Officer is detailed in Appendix A of this policy.

## 1.5 COMMISSIONER OF TAXATION

The Commissioner of Taxation has the meaning given to it in the *Taxation Administration Act 1953* (Cth), and refers to the person appointed to that role.

# 2. RESPONSIBILITIES

## 2.1 WHISTLEBLOWING

- To assist with investigations of any Reportable Conduct/Wrongdoing, NRIAU prefers that Whistleblowers disclose their identity when making a report (where possible). However, under the *Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019* (Cth), anonymous disclosures will be permitted and protected. NRIAU will (except as contemplated under section 5.4 of this policy) ensure the identity of a Whistleblower remains confidential throughout the investigation process.
- Any person who detects or has reasonable grounds for suspecting Reportable Conduct/Wrongdoing is encouraged to raise any concerns with their immediate manager through normal reporting channels. The manager will then report the allegation to the Protective Officer.
- If the Whistleblower does not believe reporting to their immediate manager through normal reporting channels is appropriate given the circumstances of the Reportable Conduct/Wrongdoing, the report may be made directly to the Protective Officer.
- A Whistleblower must have reasonable grounds for believing the disclosure falls within the definition of Reportable Conduct/Wrongdoing in order to be afforded the protections under this policy and the relevant legislation relating to whistleblowing. The Whistleblower must provide information to assist any investigation of the issue.
- No Whistleblower may be subjected to retaliation or detriment for making a report of Reportable Conduct/Wrongdoing under this policy. They may however not be protected

from their involvement in the Reportable Conduct/Wrongdoing merely by reporting its existence. Cooperation in the investigation may be taken into account when considering any disciplinary action.

## 2.2 THE PROTECTIVE OFFICER

- The Protective Officer is responsible for providing protection to the Whistleblower against being treated detrimentally.
- Details of the Protective Officer are set out in Appendix A.
- The Protective Officer must act impartially without any pre-determined opinion regarding the Whistleblower or the Reportable Conduct/Wrongdoing, and without any conflict of interest.
- If the Whistleblower has a concern about the Protective Officer, they should contact the Head of Administration Division (details of whom are set out in Appendix A).

## 3. REPORTING PROCEDURES

### 3.1 WHO CAN DISCLOSURES BE MADE TO?

In order to benefit from the whistleblowing protections under the law, a person wishing to report Reportable Conduct/Wrongdoing is entitled to report to any one of the following people or bodies:

- the Australian Securities and Investments Commission (“ASIC”);
- the Australian Prudential Regulation Authority (“APRA”);
- the Commissioner of Taxation (for the purposes of section 5.3 of this policy);
- an officer or senior manager of NRIAU;
- an auditor, or member of an audit team conducting an audit of NRIAU;
- an actuary of NRIAU;
- a person authorised by NRIAU to receive protected disclosures;
- a lawyer, for the purpose of legal representation either generally or regarding the whistleblower protections in the *Corporations Act 2001* (Cth) (“Corporations Act”) or the *Taxation Administration Act 1953* (Cth) (“Taxation Administration Act”); and
- in certain circumstances only, to a member of parliament or a journalist. A person may only disclose information concerning Reportable Conduct/Wrongdoing to a member of



parliament or a journalist where the disclosure is made in the public interest or in the case of an emergency, as follows:

*(i) in the case of a disclosure made in the public interest*

- the person making the disclosure must have previously made a disclosure of the same information in accordance with this policy;
- at least 90 days have passed since that previous disclosure was made;
- the person does not have reasonable grounds to believe that action is being, or has been, taken to address matters to which the previous disclosure related;
- the person has reasonable grounds to believe that making a further disclosure of the information would be in the public interest; and
- the person gives NRIAU notice that includes sufficient information to identify the previous disclosure and states they intend to make a public interest disclosure.

*(ii) in the case of an emergency disclosure*

- the person making the disclosure must have previously made a disclosure of the same information in accordance with this policy;
- the person 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; and
- the person gives NRIAU notice that includes sufficient information to identify the previous disclosure and states they intend to make an emergency disclosure.

## 3.2 PROCEDURE

- Notwithstanding section 3.1 above, NRIAU encourages Whistleblowers to report any suspicions regarding Reportable Conduct/Wrongdoing by contacting the Protective Officer who is available for confidential consultation and support.
- Alternatively, reports may be made:
  - to a person's supervisor or manager;
  - to the Head of Administration Division; or
  - via NRIAU's independent hotline run by Deloitte Tohmatsu Risk Service Co. Ltd (details of which are set out in Appendix A and Appendix B).
- All details regarding the Reportable Conduct/Wrongdoing should be provided, and the

Whistleblower must indicate whether they want to remain anonymous.

- The report should include:
  - The names of anyone allegedly involved in the Reportable Conduct/Wrongdoing;
  - Specific details of the alleged Reportable Conduct/Wrongdoing;
  - Dates and times of when any alleged Reportable Conduct/Wrongdoing occurred; and
  - Copies of any documents/evidence of the alleged Reportable Conduct/Wrongdoing.
- Any person who receives a report of Reportable Conduct/Wrongdoing (such as a supervisor or manager) must immediately refer it to the Protective Officer, take no further action and keep the report confidential.
- The Protective Officer should document all reports of alleged Reportable Conduct/Wrongdoing received by him/her and obtain any further evidence or documents to assist him/her to determine whether the report should be escalated within NRIAU.

### 3.3 ESCALATION

- If the Protective Officer determines that sufficient information exists to allow a report of Reportable Conduct/Wrongdoing to be escalated, the Protective Officer is required to immediately escalate the report of Reportable Conduct/Wrongdoing to the Chairperson, unless the Reportable Conduct/Wrongdoing in question relates to the Chairperson, in which case the report should be escalated to the President.
- The NRIAU Board of Directors (as appropriate) will be provided, on a quarterly basis, or at such other intervals as required from time to time, with full details of all reports of Reportable Conduct/Wrongdoing in existence at that time.

## 4. FOLLOWING DISCLOSURE

### 4.1 INVESTIGATION

- All reports of alleged or suspected Reportable Conduct/Wrongdoing made under this policy will be properly assessed, and if appropriate, independently investigated with the objective of locating evidence that either substantiates or refutes the claims made by the Whistleblower.
- The Protective Officer will be responsible for ensuring the proper conduct of the investigation, which may include appropriate instruction and oversight of a third party appointed to conduct an investigation. The Protective Officer may, depending on the circumstances, be required by law to refer the investigation to the police or a regulatory agency (including but not limited to ASIC or APRA).

- The investigation will not be conducted by a person who may be the subject of the investigation or has inappropriate links or connections (actual or perceived) to the person(s) or practice(s) under investigation.
- The Protective Officer will (to the extent he/she considers it appropriate and to the extent permitted by any third party involved in the conduct of the investigation) keep the Whistleblower informed of the progress of the investigation relating to his/her report, subject to relevant considerations of privacy of those against whom the allegations have been made.
- Throughout the assessment and investigation process, NRIAU will treat any person who is the subject of a report of Reportable Conduct/Wrongdoing in a fair and objective manner, and otherwise as is reasonable and appropriate having regard to the nature of the Reportable Conduct/Wrongdoing and the circumstances.
- The Protective Officer may, at any time following receipt of a report of Reportable Conduct/Wrongdoing, inform the appropriate members of the NRIAU Board of Directors of the nature of the allegations, subject at all times to protecting the Whistleblower's identity in accordance with section 5.4 of this policy.
- All stakeholders of NRIAU are required (on request by the Protective Officer) to cooperate with the investigation and treat the investigation in absolute confidence. Any stakeholder of NRIAU revealing the presence/details of an investigation contrary to this policy may be subject to such action as NRIAU considers reasonable and appropriate.
- Any individual who is the subject of an allegation of Reportable Conduct/Wrongdoing and is under investigation must be given a fair opportunity to respond to the allegation/s.
- Following an investigation, if the allegations are found not to be substantiated, then any documents relating to the investigation will be handled confidentially.

## 4.2 REPORTING

- Subject to any statutory confidentiality limitations, at the conclusion of the investigation the person responsible for conducting the investigation (being either the Protective Officer or a person appointed by the Protective Officer to conduct the investigation) must prepare a written report detailing the matter, the findings, the reasons for the findings, and the rectification actions implemented or recommended for implementation, and provide it to the relevant person (being either the Chairperson or the President) determined in accordance with section 3.3 of this policy.
- Where the report, prepared in accordance with this section 4.2 indicates that Reportable Conduct/Wrongdoing has not occurred, the matter will be referred to the Chairperson or the President for formal conclusion and the implementation of any actions that may be required in light of the report (if any).
- Where the report, prepared in accordance with this section 4.2 indicates that Reportable

Conduct/Wrongdoing has occurred, the report must include recommendations for steps to be taken to address the incidence of the Reportable Conduct/Wrongdoing and to prevent similar conduct from occurring in the future, as well as any action that should be taken to remedy any harm or loss arising from the conduct (including disciplinary proceedings or referral of the matter to the appropriate authorities).

- The NRIAU Board of Directors will determine what action (if any) will be taken following receipt of the Protective Officer's report.
- Any documents pertaining to a Whistleblower report, including subsequent investigations, findings, recommendations and meeting minutes, will be kept securely by the Protective Officer. Where a third party has been appointed to investigate a report of Reportable Conduct/Wrongdoing, NRIAU has the right to access and take copies of such documents.
- Unless the Protective Officer considers it inappropriate to do so, the Protective Officer will ensure that the Whistleblower is kept informed of the outcomes of the investigation of the allegations, subject to relevant considerations of privacy of those against whom allegations are made and any other issues of confidentiality.

## 5. PROTECTION OF WHISTLEBLOWERS

### 5.1 GENERAL PROTECTIONS

- NRIAU is committed to protecting and respecting the rights of a person who has reasonable grounds to suspect and report Reportable Conduct/Wrongdoing. NRIAU will not tolerate any retaliatory action or threats of retaliatory action against any person who has made or who is believed to have made such a report of Reportable Conduct/Wrongdoing (including where that person may have been implicated in the Reportable Conduct/Wrongdoing), or against that person's colleagues, employer (if a contractor) or relatives. For example, the person must not be disadvantaged or victimised as a result of having made the report (regardless of the outcome of an investigation into the conduct the subject of the report) by:
  - Dismissal;
  - Demotion (including adjusted job duties that negatively impact the Whistleblower);
  - Harm or injury (including psychological harm);
  - Any form of harassment or intimidation;
  - Discrimination;
  - Current or future bias;
  - Damage to their property, reputation or financial position; or

- Threats of any of the above.
- Any such retaliatory action or victimisation in reprisal for a report being made under this policy will be treated seriously and will result in such action as NRIAU considers reasonable and appropriate.
- Similarly, Whistleblowers will be protected from any civil, criminal or administrative liability (including disciplinary action) for making a disclosure concerning Reportable Conduct/Wrongdoing, and no contractual or other remedy may be enforced (and no contractual or other right may be exercised) against the Whistleblower on the basis of such a disclosure. It should be noted that, if a Whistleblower institutes proceedings against NRIAU on the basis that the Whistleblower has suffered victimisation (of the type outlined above), a court may order the Whistleblower to pay the costs of such action if the court considers the Whistleblower instituted the proceedings vexatiously or without reasonable cause.
- The act of Whistleblowing does not, of itself, protect a Whistleblower from any reasonable consequences flowing from any involvement of that person in Reportable Conduct/Wrongdoing. A person's liability for his or her own conduct is not affected by the person's disclosure of that conduct. However, the reporting of the Reportable Conduct/Wrongdoing, cooperation with any investigation, or an admission by the person may be a mitigating factor when considering disciplinary or other action to be taken against them.

## 5.2 PROTECTIONS UNDER THE CORPORATIONS ACT

- Under the Corporations Act, a Whistleblower qualifies for certain protections where:
    - (a) the person is a Whistleblower in relation to NRIAU; and
    - (b) the disclosure is made to:
      - (i) ASIC;
      - (ii) APRA;
      - (iii) a Commonwealth or State or Territory authority in relation to NRIAU;
      - (iv) an officer or senior manager of NRIAU;
      - (v) the auditor or a member of the audit team of NRIAU or an actuary of NRIAU;
      - (vi) the Protective Officer; or
      - (vii) a lawyer, for the purpose of legal representation either generally or regarding the whistleblower provisions in the Corporations Act,
- and the person making the disclosure provides his or her name prior to disclosing

the information; and

- (c) the Whistleblower makes a report on Reportable Conduct/Wrongdoing on reasonable grounds to support that the information being disclosed concerns misconduct, or an improper state of affairs or circumstances in relation to NRIAU.

The protections do not generally apply to information relating to personal work-related grievances, except in limited circumstances.

The following protections are given to the Whistleblower by the Corporations Act when the above conditions are met:

- (a) the Whistleblower is not subject to any civil, criminal or administrative liability (including disciplinary action) for making the report;
- (b) no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the Whistleblower on the basis of the disclosure;
- (c) in the event that the report is made to ASIC or APRA, or where the disclosure qualifies as a public interest or emergency disclosure, the report is not admissible against the Whistleblower in criminal proceedings or in proceedings for the imposition of a penalty;
- (d) anyone who causes or threatens to cause detriment to the Whistleblower in the belief or suspicion that a report has been made, or may have been made, may be guilty of an offence and liable to pay damages;
- (e) the Whistleblower's identity cannot be disclosed to a Court or tribunal, except where considered necessary; and
- (f) the person receiving the report (including any person listed in Appendix A) commits an offence if they disclose the substance of the report or the Whistleblower's identity, without the Whistleblower's consent, to anyone except ASIC, APRA, the Australian Federal Police or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

## 5.3 PROTECTIONS UNDER THE TAXATION ADMINISTRATION ACT

- Under the Taxation Administration Act, the disclosure of Reportable Conduct/Wrongdoing by a Whistleblower qualifies for certain protections:
  - (a) when the Whistleblower is or has been:
    - (i) an officer or employee of NRIAU;
    - (ii) an individual who supplies goods or services to NRIAU or an employee

of a person who supplies goods and services to NRIAU;

- (iii) an associate of NRIAU; or
- (iv) a relative or dependent of any of the persons listed above (including a dependent of an individual's spouse);

(b) when the report of Reportable Conduct/Wrongdoing is made to:

- (i) the Protective Officer;
- (ii) an officer or senior manager of NRIAU;
- (iii) the auditor or a member of the audit team of NRIAU;
- (iv) a registered tax agent or BAS agent, who provides tax or BAS services to NRIAU;
- (v) any other employee or officer of NRIAU who has functions or duties relating to tax affairs of NRIAU (e.g. an internal accountant) (collectively, "Tax Recipients");
- (vi) the Commissioner of Taxation; or
- (vii) a lawyer for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Taxation Administration Act; and

(c) if the report of Reportable Conduct/Wrongdoing is made to a Tax Recipient, the Whistleblower:

- (i) 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 NRIAU or an associate of NRIAU; and
- (ii) considers that the information may assist the Tax Recipient to perform functions or duties in relation to the tax affairs of NRIAU or an associate of NRIAU.

The following protections are given to the Whistleblower by the Tax Administration Act when these conditions are met:

- (a) the Whistleblower is not subject to any civil, criminal or administrative liability (including disciplinary action) for making the report;
- (b) no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the Whistleblower on the basis of the disclosure;

- (c) where the report was made to the Commissioner of Taxation, the reported information is not admissible against the Whistleblower in criminal proceedings or in proceeding for the imposition of a penalty, other than proceedings in respect of the falsity of the information;
- (d) the Whistleblower cannot be ordered to pay costs in any legal proceedings in relation to the report;
- (e) anyone who causes or threatens to cause detriment to the Whistleblower in the belief or suspicion that a report has been made, or may have been made, may be guilty of an offence and liable to pay damages;
- (f) the Whistleblower's identity cannot be disclosed to a Court or tribunal, except where considered necessary; and
- (g) the person receiving the report (including any person listed in Appendix A) commits an offence if they disclose the substance of the report or the Whistleblower's identity, without the Whistleblower's consent, to anyone except the Commissioner of Taxation, the Australian Federal Police or a lawyer for the purposes of obtaining legal advice or representation in relation to the report.

## 5.4 PROTECTING THE WHISTLEBLOWER'S IDENTITY

- If a person makes a report of alleged or suspected Reportable Conduct/Wrongdoing under this policy, NRIAU will endeavour to protect that person's identity (and any information that is likely to lead to the identification of that person) from disclosure.
- NRIAU will not disclose a Whistleblower's identity unless:
  - The Whistleblower consents to the disclosure of his/her identity;
  - The disclosure is required or authorised by law; or
  - The disclosure is necessary to further the investigation as to whether Reportable Conduct/Wrongdoing has occurred (and NRIAU will take all reasonable steps to reduce the risk that the Whistleblower's identity will be further disclosed as a result).

## 5.5 CONFIDENTIALITY

- Maintaining confidentiality is critical in ensuring that no reprisal or recriminatory actions are taken against a Whistleblower.
- Generally, reports made under this policy will be treated confidentially. However, when a report is investigated it may be necessary to reveal its substance to people such as other NRIAU personnel, external persons involved in the investigation process and, in appropriate



circumstances, law enforcement agencies. At some point in time it may also be necessary to disclose the fact and the substance of a report to the person who is the subject of the report. **Where any disclosure is required to be made in accordance with this section, it will only be made to those persons strictly having a need to know for the purposes of investigating the fact and substance of the report in question, and NRIAU will use all reasonable endeavours to preserve the anonymity of the Whistleblower.**

- Unauthorised disclosure of information relating to a report, the identity of any Whistleblower who has made a report of Reportable Conduct/Wrongdoing or information from which the identity of the Whistleblower could be inferred will be regarded seriously and may result in such action as NRIAU considers reasonable and appropriate.

## 6. APPENDIX A

### **Protective Officer**

NAME: Hiroyuki Kawanami  
Title: President  
M: +61 (0) 490 430 487  
Email: [hiroyuki.kawanami@au.nri.com](mailto:hiroyuki.kawanami@au.nri.com)

### **The Chairperson**

NAME: Ayumu Ueno  
Title: Chairperson  
Email: [a-ueno@nri.co.jp](mailto:a-ueno@nri.co.jp)

### **The Head of Administration Division**

NAME: Seigo Watanabe  
Title: Chief Administrative Officer  
M: +61 (0) 402 758 502  
Email: [seigo.watanabe@au.nri.com](mailto:seigo.watanabe@au.nri.com)

**Alternatively, NRI's Global Whistleblowing hotline** (available for employees only)

Run by Deloitte Tohmatsu Risk Service Co. Ltd  
See Appendix B for the details  
Email: [nrigwb@dtrs-hl.com](mailto:nrigwb@dtrs-hl.com)

## 7. APPENDIX B

16/12/2019

Nomura Research Institute Australia Pty Ltd  
President

### **NRI Group Global Hotline System**

We have reviewed the existing operating structure of the whistleblowing system and updated it by utilizing a “Deloitte Tohmatsu Global Hotline” service. Through operation of this service, we aim to gather opinions from the field and be able to treat them conscientiously and confidentially, in order to create a comfortable work environment for employees.

#### ■ Purpose of operation

The purpose is to create a comfortable work environment for employees and to improve the organisation’s self-cleansing capabilities.

#### ■ Intended users

Regardless of employment status, all employees working at our company including permanent employees, contract employees, part-time workers, and temporary workers can use the service.

#### ■ Types of reports that will be handled

If a fraudulent activity is discovered in your workplace and you feel that it is not possible to resolve the situation within the department you belong to, please do not hesitate to make a report. The operating company of Deloitte Tohmatsu Global Hotline has a track record in dealing with cases such as organisational fraud.

The following fraudulent activities will be handled by the Deloitte Tohmatsu Global Hotline contact center.

- Misconducts such as embezzlement and breach of trust, etc.
- Bribery
- Bid-rigging or price-fixing
- Accounting fraud such as window-dressing, etc.
- Financial crime such as money laundering and insider trading, etc.
- Fraudulent activities described above are intentionally overlooked by the company auditor

#### ■ Where and how to report

Only report by e-mail is acceptable. This service is delegated to an operating company in Japan. Without having your consent, your personal information will not be disclosed by the Deloitte Tohmatsu Global Hotline contact center to the department in charge of whistleblowing system within our company.

**nrigwb@dtrs-hl.com**

<Available 24 hours 365 days a year>

- \* E-mail from a mobile phone or free e-mail account is also acceptable.
- \* Responses for reports and conveyance to our company will be made within the operating hours

of the Deloitte Tohmatsu Global Hotline contact center. Please understand that there will be Japanese national holidays, as well as Year-End & New Year holidays and summer vacations.

#### ■Other reporting channel

If the case to be reported is not in the list of “Types of reports that will be handled” described above but in the following list, please report directly to us, the department in charge of the whistleblowing system within our company.

- Deloitte Group is involved in the fraudulent activities
- Harassment or human rights violations are conducted
- Information leak occurs
- You have complaints regarding workplace environment or any treatment

##### **Protective Officer**

NAME:	Hiroyuki Kawanami
Title:	President
M:	+61 (0) 490 430 487
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(Received reports will be handled by the person in charge of the whistleblowing system within our company.)

#### ■Anonymity

You may make a report anonymously. In such case please make sure to inform this to the operator. Without your consent, the Deloitte Tohmatsu Global Hotline contact center does not inform our company about your personal information which is explicitly declared to remain anonymous.

- ※ However, for the purpose of the pursuance of an investigation or the protection of a whistleblower, you might be asked to indicate your real name.

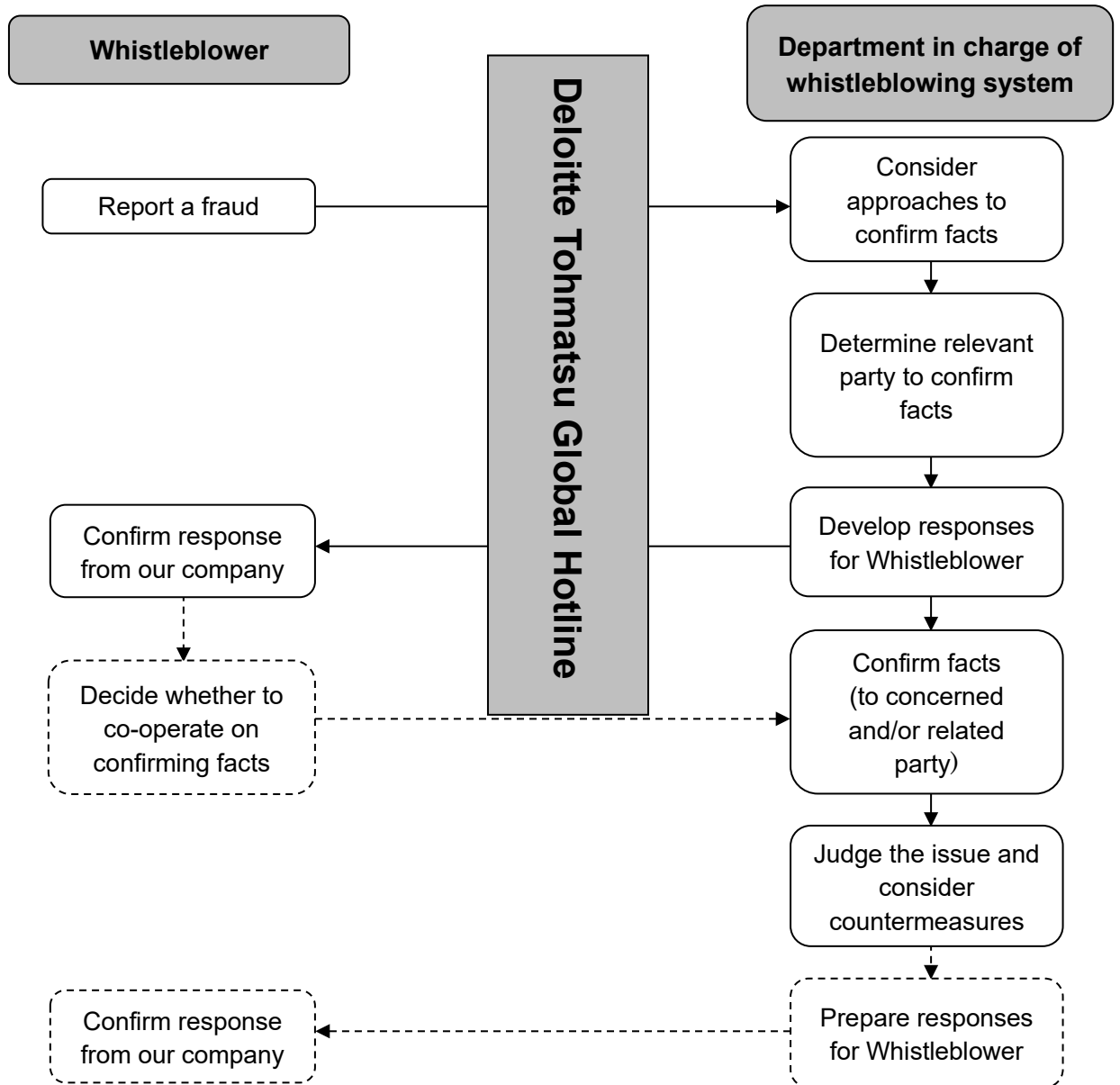
#### ■Notes for when making a report

- ◇ Please provide the following items with as much detail as possible when making a report.
  - The time when the activity occurred / Whether or not the activity remains ongoing / Frequency of the activity
  - The place where the activity is/was carried out
  - The person who conducts the activity
  - The nature and details of the fraudulent activity
  - The reason why you think it is a fraudulent activity
- ◇ Operators will respond to the e-mail reports after receiving your report. At that time, operators may ask some questions necessary to respond to your report. In such cases, please provide information to the operator to the best of your ability.
- ◇ When reporting via mobile phone e-mail, please be noted that you may not receive the response e-mail depending on your settings against spam e-mails. So please check and set spam e-mail settings not to reject the following domain: “@deloittewb.com”, “@dtrs-hl.com”
- ◇ In your reporting e-mail, please do not include attachments with file extensions that are often used for sending computer viruses, such as “exe”. Our operating company’s antivirus program may reject the e-mails.

## Operational Flow

Deloitte Tohmatsu Global Hotline serves as a mediator between our company and employees who want to work with peace of mind. The reports accepted by Deloitte Tohmatsu Global Hotline will be handled in accordance with the procedure below.

【Operational Flow of Whistleblowing System】



## Whistleblowing Handling policy

- ◇ **Your personal information such as your name, phone number, or e-mail address will not be disclosed by the Deloitte Tohmatsu Global Hotline contact center to our company without your consent.**
- ◇ For the report received, we aim to make a fair and impartial judgment, and take effective improvement measures. Therefore, **when receiving the report, some confirmation of the reported activity is always carried out against the people involved** except the reports that suggest simple issues.
- ◇ The methods for confirmation of the activity are conducted in many ways such as interview, survey, log recording check. The department in charge of the whistleblowing system will consider the best way and execute it.  
The whistleblower may be asked to attend interviews, so please cooperate if you are asked.
- ◇ If you wish, you will be able to acquire the answer from our company. The answer will be sent to the e-mail address you reported from.
- ◇ It may take time to answer depending on the nature of your report.

### ■ Actions that are not permitted under the use of Deloitte Tohmatsu Global Hotline

1. Pressure someone to not make a report
2. Trying to identify the whistleblower
3. To harass the whistleblower or the suspected whistleblower
4. Seeking help to conceal the reported behavior to others
5. Impersonated and false reports
6. To disclose yourself as the whistleblower to other employees
7. To disclose other employees you have or will receive fact-finding investigation
8. To interfere with the service operation by sending excessive e-mails.

### ■ Operating Company of Deloitte Tohmatsu Global Hotline contact center

Deloitte Tohmatsu Risk Service Co. Ltd.

[www.deloitte.com/jp/en/dtrs](http://www.deloitte.com/jp/en/dtrs)