

Whistleblowing Policy

Marron Group Holdings Pty Ltd
ACN 631 941 403
Parent company of the Navitas Group



Document

Document Name	Whistleblowing Policy
Responsibility	Group CEO
Brief Description	This Whistleblowing Policy (“Policy”) sets out the global approach of Marron Group Holdings Pty Ltd and its affiliated group companies (together the “Company” or “Navitas”) relating to the management of whistleblowing. Whistleblowing is when a person reports potential non-compliant, illegal or unethical behaviour or actions to the Company.
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Version Control

Date	Version No.	Summary of Changes	Reviewer Name and Department/Office
28/05/2019	1.0	Initial version	Head of Organisation Development
1/08//2019	2.0	Minor updates	Head of Organisation Development
24/05/2022	2.1	Minor updates	General Counsel

Related Documents

Name	Location
Values in Action	Intranet: Working at Navitas page

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1 Purpose and Scope

1.1 Introduction

This Whistleblowing Policy (“**Policy**”) sets out the global approach of Marron Group Holdings Pty Ltd (the ultimate parent company of the Navitas Group) and its affiliated group companies (together the “**Company**” or “**Navitas**”) on whistleblowing.

Whistleblowing is when a person reports potential non-compliant, illegal or unethical behaviour or actions relating to the Company.

1.2 Purpose

Navitas is committed to establishing and preserving a workplace culture of corporate compliance and ethical behaviour. Our goal is that the Company, and all its officers, contractors and employees act at all times in compliance with all laws and our ethical standards as set out within this policy and the Navitas Values in Action.

This Policy actively supports the standards set out in Values in Action. Navitas will apply the legal protections available under the appropriate legislation and undertake to manage whistleblowing in a way that ensures safety and protection from any form of victimisation, for any person who may report illegal or otherwise improper conduct.

1.3 Scope

This Policy applies to all Navitas business units globally. This Policy applies to individuals who are or have been any of the following:

- a) an officer of the Company
- b) an employee of the Company (including casual/sessional and agency/temporary staff)
- c) a student of the Company
- d) a supplier to the Company (including contractors, education advisors (agents), consultants and volunteers)
- e) an employee of a person that supplies services or goods to the company (whether paid or unpaid);
- f) an associate of the Company
- g) a relative of any individual referred to in a) to f)
- h) a dependent of any individual referred to in a) to f), or of their spouse

Some Navitas business units may also have a procedure document that operates in addition to this Policy and all employees and non-employees listed above must comply with any such procedure document as applicable.

2 Policy

This Policy will ensure:

- a) employees and other persons listed under section 1.3 of this Policy are encouraged to feel confident in raising serious concerns;
- b) employees and other persons listed under section 1.3 of this Policy are provided ways to raise those concerns and get feedback on any action taken as a result;
- c) the protection of employees and other persons listed under section 1.3 of this Policy who 'blow the whistle' and become Whistleblowers under this policy. Whistleblowers who raise concerns and reasonably believe them to be true will not be victimised, discriminated against or disadvantaged in any way for having raised such concerns.
- d) the Company maintains the confidentiality of the identity of the Whistleblower throughout and after the investigation process, and only disclose the Whistleblower's identity if:
 - o the Whistleblower consents to disclosure;

- the disclosure is compelled by law;
 - the disclosure is necessary to prevent serious threat to any person's health or safety; or
 - the disclosure is necessary to protect or enforce Navitas' legal rights or interests, or to defend any claims;
- e) appropriate written records are documented and maintained in an organised and confidential manner. Navitas will maintain a record of all reports of Reportable Conduct made, the investigation process undertaken, any actions taken to rectify any unethical behaviour identified. These records will be kept and destroyed in accordance with Navitas' data retention processes; and
- f) decisions concerning whistleblowing activities are not influenced by any of the protected grounds under relevant anti-discrimination legislation.

This Policy will be made available on the PolicyHUB on Navitas' intranet site and on the Vision and Values page of Navitas' website.

3 What should be reported under this Policy?

Navitas encourages the reporting of any conduct by any employee or any other person listed under section 1.3 of this Policy, which in the view of the Whistleblower is:

- corrupt;
- dishonest;
- an act of bribery;
- an activity that may be deemed as illegal or criminal (including but not limited to theft, drug sale or use, violence, terrorist financing or threatened violence);
- unethical;
- money laundering;
- a serious breach of law or governmental directive/regulation;
- an activity that has the potential to significantly damage the reputation of Navitas;
- a breach relating to the accuracy, availability or integrity of Navitas' financial statements;
- potential misconduct or an improper state of affairs in relation to Navitas' tax affairs;
- an activity involving dubious accounting or financial impropriety;
- fraudulent;
- an act that has or could cause damage to the environment;
- a serious breach of internal Policy subject to the limitations below on pursuing violations of policies that have their own investigation protocols;
- an abuse of authority;
- a danger to health and safety. Safety issues must first be reported to the direct manager/supervisor or the Wellness, Health and Safety Representative. If there is no action taken or the response is unsatisfactory, then the issue should be reported under this Policy;
- mismanagement of funds and unnecessary spending; and
- actions which are intended to conceal any of the above.

This conduct is known as “**Reportable Conduct**”. Navitas expects that all officers and employees of the Company to whom this Policy applies will report known, suspected or potential cases of Reportable Conduct.

Navitas will not tolerate Reportable Conduct. It is therefore expected that any employee who becomes aware of such conduct will make a report.

4 What should not be reported under this Policy?

Matters that are not Reportable Conduct should not be reported under this Policy and may not qualify for the protections under the *Corporations Act 2001* (Cth) or other applicable whistleblowing laws.

Navitas wishes to provide their employees with a safe workplace free from bullying, harassment and unsafe work practices. Therefore, we encourage you to discuss reports of unsafe work practices and grievances covered by HR policies (whether or not Reportable Conduct) through the following channels:

- your supervisor and/or line manager;
- your HR Representative; and/or
- your Wellness, Health and Safety representative.

Personal work-related grievances that are not Reportable Conduct are not covered under this Policy and should be reported to your line manager or HR Representative.

5 Untrue allegations

Where an investigation establishes that the Whistleblower has made a knowingly false report, the Whistleblower, if an employee of Navitas, may be subject to disciplinary proceedings, which could include dismissal (summary or on notice).

While not intending to discourage Whistleblowers from reporting matters of genuine concern, Whistleblowers should ensure as far as possible that reports are factually accurate, complete, from firsthand knowledge, presented in an unbiased fashion (and any possible basis for actual or perceived bias of the Whistleblower is disclosed) and without material omission.

6 Reporting a matter

6.1 Internal Reporting

Whistleblowers who are employees of Navitas are encouraged to report issues in the first instance to their direct manager/supervisor. However, where:

- this is not appropriate;
- the Whistleblower does not feel comfortable in doing so;
- the Whistleblower has previously done so and believes no action has been taken; or
- the Whistleblower wishes to remain anonymous; or
- the Whistleblower is not an employee of Navitas,

the matter can be reported directly to the Whistleblower portal 'Speak Up through Whispli' which is provided by Whispli, an independent third party. The portal is accessible 24 hours a day, seven days a week, and 365 days a year via the [Vision and Values page of Navitas' website at https://www.navitas.com/who-we-are/vision-and-values](https://www.navitas.com/who-we-are/vision-and-values).

Speak Up enables the investigation team to communicate with the Whistleblower and provide updates on the report. Reports can be made anonymously and confidentially. While disclosure of the Whistleblower's identity can facilitate a more effective investigation, Whistleblowers are not required to identify themselves to use the portal and will not be named in any report to Navitas unless they have consented to their identity being disclosed. Whistleblowers will still be entitled to the Protections described in this Policy if they make an anonymous report.

If the Reportable Conduct involves a member of the Navitas Executive Leadership Team, or a Whistleblower Protection Officer, this may be reported directly via the Speak Up portal.

Supervisors, managers or HR representatives who are notified or informed of Reportable Conduct must immediately refer it to the Whistleblower Protection Officer (see section 10), take no further action unless otherwise authorised by the Whistleblower Protection Officer and maintain confidentiality.

Reports should include, at a minimum, the following details:

- the date the Whistleblower made the report;
- the date and location of the Reportable Conduct;
- the substance of the Reportable Conduct (description of the behaviour witnessed,

- evidence); and
- the identity and title (if known) of the wrongdoer.

6.2 External Reporting

Whistleblowers may also make a report to an individual or entity external to Navitas in the circumstances outlined below and the same protections under this Policy will be afforded to them.

Reporting to the following external bodies is permitted and will be afforded the same protections under this Policy:

- certain government authorities such as the Australian Securities and Investments Commission (ASIC), the Commissioner of Taxation and the Australian Prudential Regulation Authority (APRA);
- a legal practitioner for the purpose of obtaining legal advice or legal representation;
- an auditor, or member of the audit team conducting an audit of the company;
- if the report relates to Navitas' tax affairs, a registered tax agent or BAS agent of Navitas; or
- an actuary of the Company.

Additionally, Whistleblowers can make disclosures to either:

- a member of the Parliament of the Commonwealth, the Parliament of a State, or a legislature of a Territory; or
- a journalist,

in the following circumstances:

- Public Interest Disclosure:
 - where 90 days have passed since the Whistleblower reported the matter to Navitas and the Whistleblower has reasonable grounds to believe that action is not being taken to address the matter and further disclosure would be in the public interest; and
 - the Whistleblower informs Navitas in writing that they intend to make a public interest disclosure. The notification should include sufficient information to identify the previous disclosure.
- An Emergency Disclosure:
 - the Whistleblower has previously reported the matter to Navitas;
 - the Whistleblower 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 Whistleblower informs Navitas in writing that they intend to make an emergency disclosure. The notification should include sufficient information to identify the previous disclosure.

7 Investigating a report

A Whistleblower's report may only be investigated and acted upon following referral to the Whistleblower Protection Officer. Any other person (such as a supervisor or manager) who is notified or informed of Reportable Conduct must immediately refer it to the Whistleblower Protection Officer, take no further action and maintain confidentiality.

The Whistleblower Protection Officer (or the Chair of the Board, if applicable) will determine whether the report concerns behaviour considered Reportable Conduct under this policy. The Whistleblower Protection Officer will consider whether sufficient information exists to allow the report(s) to be investigated, whether an investigation is required, and, if so, determine the appropriate investigation process, including:

- the nature and scope of the investigation;
- who will conduct the investigation and whether that person should be external to Navitas;
- the nature of any technical, financial or legal advice that may be required; and
- a timeframe for the investigation (having regard to the allocated level of risk).

All investigations must be conducted in a fair and unbiased manner, with all reasonable efforts made to preserve the confidentiality of the investigation. When a report has been made, it must be kept confidential by all parties, including the Whistleblower. However, this confidentiality obligation does not apply to the making of any report to or other sharing of information with certain governmental authorities, whether by the Whistleblower or by others.

The Whistleblower will, if Navitas deems it appropriate and permissible to do so, periodically be informed on a continuing basis as to the nature and progress of the investigation. Navitas may choose or be required to refer an allegation of Reportable Conduct to the Police or other agency as required by local legislation. In such circumstances, Navitas may not be able to keep a Whistleblower informed on the progress of a Protected Disclosure or may conclude that it is not appropriate to do so.

8 How a Whistleblower will be protected following reporting a matter

8.1 Protection of Whistleblowers from reprisal

Whistleblowers making a protected disclosure will not be penalised or personally disadvantaged because they have reported a matter, by way of any of the following:

- dismissal, demotion or reduced opportunities for advancement;
- any form of harassment or intimidation;
- discrimination;
- threats; or
- bias (current or future).

The protections outlined above do not apply to dismissals, demotions or disciplinary action unconnected to the making of the Protected Disclosure.

Depending on your jurisdiction, there are or may be legal protections in place for Whistleblowers. Navitas will comply with the relevant legislation for the protection of Whistleblowers in the jurisdictions in which it operates. In Australia, Whistleblowers will qualify for protection as a whistleblower under the Corporations Act 2001 (Cth) or Taxation Administration Act 1953 (Cth) (as applicable).

A Whistleblower who believes they, or their family, have been the victim of any of the above because of their status as a Whistleblower, should immediately report this via the Speak Up through Whispli portal or to the Whistleblower Protection Officer.

8.2 Consequences of victimising a Whistleblower

Any employee, officer or manager who is found to have dismissed, demoted, harassed or discriminated against any Whistleblower by reason of their status as a Whistleblower, may be subject to disciplinary measures, including dismissal. In certain jurisdictions, victimisation of Whistleblowers can constitute a criminal offence.

8.3 Protection of other employees from reprisal

Navitas will take reasonable steps to protect employees who have been requested to assist in investigating Protected Disclosures from any reprisals.

8.4 Involvement of the Whistleblower in Reportable Conduct

Making a protected disclosure in accordance with this Policy does not protect a person from civil or criminal liability for illegal acts or wrongdoing in which they have been involved and which they are disclosing. However, if an employee, officer or contractor blows the whistle, and actively co-operates in the investigation process, there may be some cases where the fact that

they have made a disclosure will be taken into account as a mitigating factor when determining actions that may be taken against them.

A Whistleblower who has been involved in the reported conduct may be provided with immunity from Navitas initiated disciplinary proceedings. This decision is at the discretion of and by agreement with Navitas.

Navitas does not have the power to provide immunity from criminal prosecution.

8.5 Other protections for Whistleblowers

In addition to the above, under Australian law, a person who has reasonable grounds for suspecting that unacceptable conduct has taken place, and who reports the matter in accordance with this Policy, may be entitled to additional legal protections in certain circumstances, including:

- they may be protected from civil, criminal or administrative legal action for making the report;
- they may be protected from contractual or other remedies being sought against them on the basis of the report;
- the information they provide may not be admissible in evidence against them in legal proceedings (unless they have provided false information); and
- in some circumstances they may be entitled to compensation or another remedy through the courts if:
 - they suffer loss, damage or injury because of a report of unacceptable conduct; and
 - Navitas failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

These protections may not apply to reports that concern a personal work-related grievance or other matter that does not fall within the meaning of Reportable Conduct set out in section 3 of this Policy.

9 Navitas encourages people wishing to make a report to seek independent legal advice in relation to the protections available to them.

Confidentiality

Anyone who receives information about Reportable Conduct through the reporting process, such as a manager, supervisor or HR representative, is required to report the information to the Whistleblower Protection Officer and take no further action unless otherwise authorised by the Whistleblower Protection Officer.

You are required to keep confidential

- the identity of the Whistleblower;
- any information that is likely to lead to the identity of the Whistleblower; and
- any information about the Reportable Conduct.

Similarly, anyone involved in the investigation process is also required to keep the above information confidential. These restrictions do not apply to disclosures required to be made by law, reports made to certain governmental authorities or communications within Navitas to persons with a need to know of such information.

Any employee, officer or manager who is found to have disclosed a Whistleblowers identity, or information that could lead to the identification of a Whistleblower, without a lawful basis for doing so, may be subject to disciplinary measures, including dismissal.

In Australia and certain other jurisdictions, disclosure of the identity of a Whistleblower can constitute a criminal offence. For information on the law in your jurisdiction, please contact your HR Representative or the Whistleblower Protection Officer.

10 Whistleblower Protection Officer

The Board has appointed a Whistleblower Protection Officer to:

- safeguard and protect the interests of the Whistleblower;
- assess the immediate welfare and protection needs of a Whistleblower and, where the Whistleblower is an employee, seek to foster a supportive work environment;
- respond as appropriate and necessary to any concerns or reports of victimisation by a Whistleblower; and
- initiate or coordinate support for employees who have or are in the process of making a report. As a first step, employees can contact Navitas' Employee Assistance Program provider. Information on how to contact the Employee Assistance Program in your region can be found [here](#).

The Whistleblower Protection Officer reports directly to the Chief Executive Officer and the Board. The current Whistleblower Protection Officer is the General Counsel.

11 Internal reporting

The Whistleblower Protection Officer will report to the Board on the number and type of Whistleblower incident reports annually to enable Navitas to address any issues. These reports will be made on a 'no name' basis, maintaining the confidentiality of matters raised under this policy.

In addition, serious and/or material Reportable Conduct will be considered by the Whistleblower Protection Officer for immediate referral to the Chairman of the Board.

12 Responsibilities of the employer

Navitas' Executive Leadership Team has a leadership role in demonstrating acceptable workplace behaviour and responding promptly and sensitively to incidents or complaints of inappropriate behaviour.

13 Responsibilities of the employee

Navitas relies on its employees to help maintain and grow a culture of honest and ethical behaviour. It is therefore expected that any employees who becomes aware of Reportable Conduct will report that conduct in accordance with this Policy.

14 Governance

Navitas' Executive Leadership Team members are responsible for endorsing and upholding this Policy.

Divisional/Regional Business Leaders are responsible for adopting and communicating this Policy within their teams.

Regional HR Leadership (e.g. HR Director) are responsible for supporting leaders and employees to uphold their responsibilities.

15 Compliance

15.1 General

All staff are required to read this policy and to agree that they have read, understood and are willing to abide by its contents. The method on how this agreement is presented and accepted is to be explicit through the completion of a mandatory eLearning module titled Speaking Up.

15.2 Breaches

Any Company staff member to suspects any conduct contrary to this Policy must report the conduct to the Head of Group HR. Breaches of policy compliance may result in disciplinary action being taken against the offender.

15.3 Relevant Legislation

The Company is a global organisation with the responsibility to maintain compliance with the applicable laws within the jurisdictions in which the Company operates. All Company users are responsible for aiding the Company in complying with all applicable laws.

16 Definitions

Unless the contrary intention is expressed in this Policy, the following words (when used in this policy) have the meaning set out below:

Term	Meaning
Board	Means the Board of Marron Group Holdings Pty Ltd.
Company	Means Marron Group Holdings Pty Ltd ACN 631 941 403 having its registered office at Level 8, Brookfield Place, 125 St Georges Terrace. Perth, 6000, Australia
Wellness, Health and Safety Representative	Means elected representatives, elected within the guidelines of the Wellbeing, Health and Safety Policy.
Protected Disclosure	Means a disclosure concerning Reportable Conduct that entitles the person who made the disclosure to support and protection from reprisals, in accordance with this Policy. In order for a disclosure to qualify as a Protected Disclosure it must concern Reportable Conduct and be managed under this Policy.
Reportable Conduct	Is defined in section 3 titled 'What should be reported under this policy?'.
Whistleblower	Means a person to whom this Policy applies under section 1.3 above (including any employee, contractor or officer of Navitas), who makes, attempts to make or wishes to make a report of Reportable Conduct under this Policy and avails themselves of the protections offered by this Policy.
Whistleblower Protection Officer	Is defined in section 10 titled "Whistleblower Protection Officer" and this role is performed by the General Counsel.

17 Review

This Policy is tested and reviewed every two years and following any changes to the regulatory compliance requirements, legislation, regulation and guidelines. This review process aims to ensure alignment to appropriate strategic direction and continued relevance to Navitas' current and planned operations.

18 Records Management

All records in relation to this document will be managed as follows:

Record type	Owner	Location	Retention	Disposal
Policy	Head of HR	Electronic	Permanent	N/A

APPENDICES

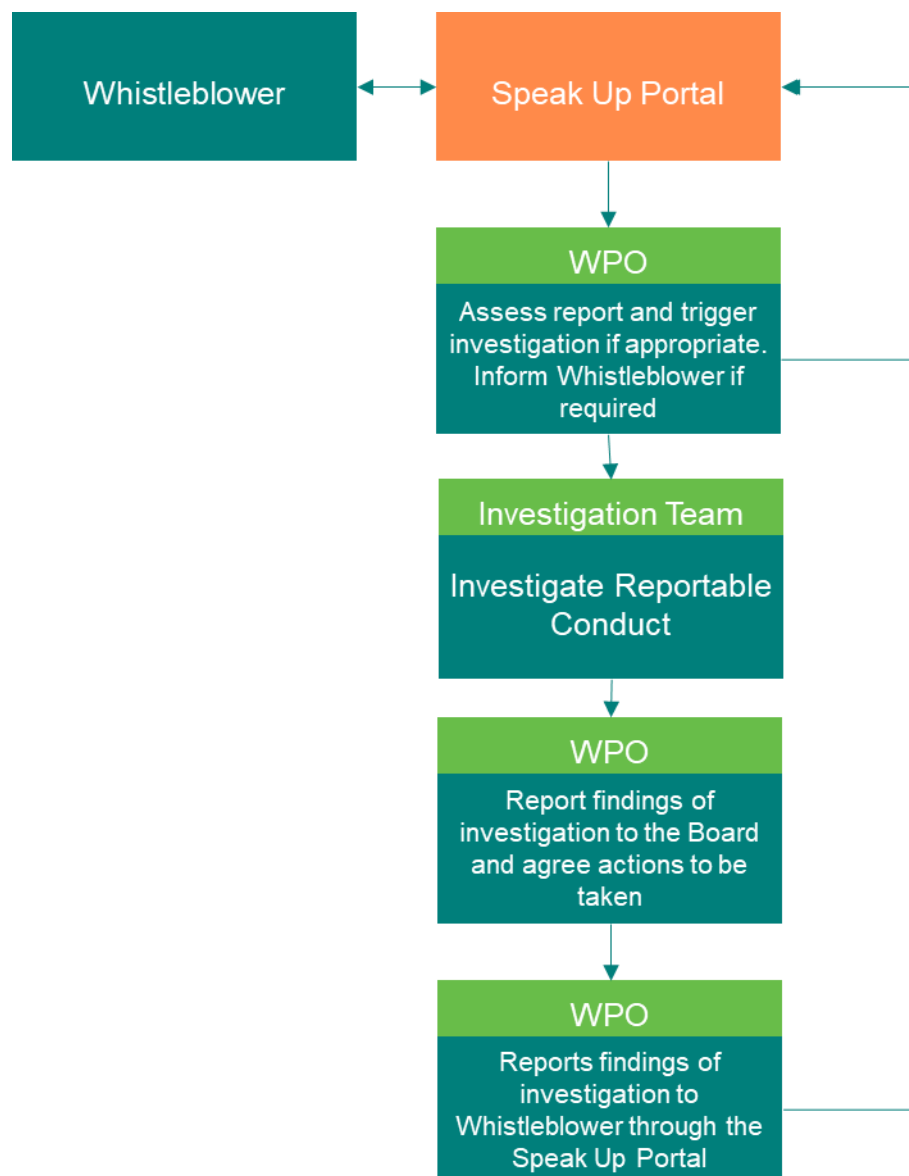
Appendix 1

The following table provides information on how to make a report

Speak Up Portal	https://navitas.whispli.com/Navitas-Anonymous-Reporting
Whistleblower Protection Officer	speakup@navitas.com

Appendix 2

The diagram below provides an overview of the reporting and investigation process for Whistleblowers who wish to remain anonymous:



Appendix 3

The diagram below provides an overview of the reporting and investigation process for Whistleblowers happy to disclose their identity:

