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# Whistleblower Policy

**AdviceCo Pty Ltd (ACN 136 858 190) (the “Company”)  
As adopted by the AdviceCo Board**

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## 1. Introduction

- 1.1 The Company is committed to best practice in corporate governance, compliance and ethical behaviour. To assist in the prevention and detection of fraud, corruption and misconduct, the Company has adopted a Whistleblower Policy (the Policy) that provides a framework for bringing suspected corrupt, illegal or unethical behaviour (improper conduct) to the attention of management while at the same time protecting the confidentiality of the individuals who, in good faith, report such conduct.
- 1.2 The Policy will outline the internal and external avenues for reporting improper conduct without fear of reprisal, intimidation, dismissal, demotion, discrimination or bias.
- 1.3 This Policy includes:
- (a) information about the protections available to Whistleblowers;
  - (b) information about who is protected under the Policy and how to make a report;
  - (c) information about how the Company will investigate the report that qualify for protection;
  - (d) information about how the Company will support Whistleblowers and protect them from detriment;
  - (e) information about how the Company will ensure fair treatment of people who are mentioned in a report that qualify for protection.
  - (f) information about how the policy will be made available.

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## 2. Definitions

- 2.1 **Protected Disclosure** is the disclosure of information that is:
- (a) made by a Whistleblower;
  - (b) made to the Company's auditor, director, secretary or senior management of the Company, or ASIC;
  - (c) based on reasonable grounds to suspect misconduct, an improper state of affairs in relation to the Company, or conduct in breach of the *Corporations Act 2001* (Cth) or the *Australian Securities and Investments Commission Act 2001* (Cth) (ASIC Act); and
  - (d) is not a personal work-related grievance.
- 2.2 **Personal work-related grievances** are grievances about any matter having or tending to have implications for the discloser personally. This includes, for example, interpersonal conflicts between employees or matters related to the discloser's current or former employment, engagement and discipline.
- 2.3 The **Executive Champion** is a person responsible for monitoring the overall effectiveness of the Company's compliance with this policy, including responding to escalations and acting as an executive sponsor. The current Executive Champion is the Chief Executive Officer of CountPlus Ltd.
- 2.4 **The Investigation Officer** is Klaudia Starkey, CUP GM Leadership.
- 2.4.1 Upon appointment, the Investigation Officer will be responsible for:
- (a) conducting an evidence-based investigation into a report received from the Whistleblower (determining whether it is legitimate), documenting and handling all matters and referring all

legitimate matters to the Company's Board;

- (b) reporting to the police any criminal acts that have been identified in accordance with legislative obligations;
- (c) finalising all investigations and providing the results of the investigation to the Company's Board;
- (d) taking all reasonable steps to protect the identity of the Whistleblower and not disclose the identity of the Whistleblower (unless otherwise required by law);
- (e) holding the information provided in a secure location and in strictest confidence (and in compliance with the Document Retention Policy);
- (f) ensuring that the allegations are investigated in a timely and proper manner.

2.5 The **Protection Officer** is a person responsible for taking steps, so far as is reasonably practicable, to protect Whistleblowers, and is accountable for ensuring the Company's compliance with this policy. The current Protection Officer is the Chair of the Company.

2.5.1 The Protection Officer will:

- (a) receive all allegations made by the Whistleblower;
- (b) in respect of Whistleblower matters referred to the Protection Officer:
  - (i) provide assistance to a Whistleblower (before and after they report) in relation to this policy;
  - (ii) consider whether the conduct raised amounts to a reportable conduct and where it clearly does not, inform the person who raised the conduct of any other steps outside of the Whistleblower process that can be taken to address the allegations;
  - (iii) appoint an Investigation Officer as required; and
  - (iv) enable the investigation of the reported conduct;
- (c) ensure that the requirements outlined in this Policy are met with a focus on reviewing the disclosure received and protecting the Whistleblower;
- (d) maintain the confidentiality, privacy and anonymity (as required) of the Whistleblower;
- (e) report investigation updates and the outcome to the Whistleblower;
- (f) promote awareness of this Policy and the raising of Whistleblowing reports by integrating the information into training and induction programs; and
- (g) prepare confidential reports on Whistleblowing trends within the Company and provide a summary of Whistleblower matters to the Board and senior Management while maintaining the anonymity of the Whistleblower as required.

2.6 **Whistleblower** is a current or former officer, employee, contractor, employee of contractors, associate of the Company, or respective dependent of the previously mentioned individuals, making an allegation of misconduct by any other officer, employee, contractor, associate or consultant of the Company.

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### 3. Purpose of Policy and Available Protections

3.1 This policy protects Whistleblowers who make a Protected Disclosure.

3.2 The protection afforded under this Policy is in addition to any protections that arise under legislation. In particular, the *Corporations Act 2001* (Cth) and the *Fair Work Act 2009* (Cth) seek to protect a person who makes certain types of disclosure.

- 3.3 The protections available to Whistleblowers are:
- (a) protection of information provided by Whistleblowers;
  - (b) protection from detriment, penalisation, or dismissal of any person who comes forward to disclose such conduct; and
  - (c) protection for Whistleblowers against litigation.
- 3.4 The Company will ensure that all information relating to the report and investigation are retained in secure central files by the Protection Officer or Executive Champion. The Protection Officer or Executive Champion will treat every report with strict confidentiality.
- 3.5 The Company will ensure all reasonable steps are taken to protect the Whistleblower (and those responsible for the associated investigation and support) from any threatened or actual detrimental or retaliatory action as a result of raising a report. Detriment includes, but is not limited to, discrimination, harassment, adverse treatment in relation to that person's employment, intimidation or threats.
- 3.6 A Whistleblower may also be entitled to protection from civil or criminal litigation (in Australia, under the *Corporations Act 2001* (Cth)) if the report raised qualifies as a Protected Disclosure under this Policy and the legislation. The Whistleblower should seek advice from the Protection Officer where any doubt exists as to whether the report may be considered a Protection Disclosure.
- 3.7 Not all disclosures will be a Protected Disclosure for the purposes of these laws. Whistleblowers may not be protected if:
- (a) they knowingly give false or incorrect information and/or makes vexatious claims; or
  - (b) they are found to have been materially involved in wrongdoing which constitutes misconduct or is unlawful in nature, and therefore may not be protected in relation to their role in that wrongdoing (although in some cases the making of a report may be a mitigating factor).
- A disclosure will not be protected to the extent that it is a personal work-related grievance or a vexatious claim.

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## 4. How to Report a Disclosure?

- 4.1 If you wish to make a Disclosure in accordance with this policy, you should contact the Protection Officer. However, if you feel that you are able to provide the details of the disclosure to your direct supervisor or manager, you should do so. In the event the disclosure is about the Protection Officer, you should contact the Executive Champion.
- 4.2 Disclosures can be made by telephone, email, mail or in person. The contact details are as follows:
- Telephone: 0482 888 020;  
Email: [klaudia.starkey@countplus.com.au](mailto:klaudia.starkey@countplus.com.au); or  
Mail: GPO Box 1453, Sydney NSW 2001
- 4.3 When making a disclosure you should provide the following:
- (a) your name;
  - (b) details of the person/s who have engaged or are alleged to have engaged in the reported conduct;
  - (c) the nature of the reported conduct; and
  - (d) any evidence you have to support the allegation of the reported conduct.

- 4.4 You may also decide that you wish to remain anonymous when you make a disclosure. However, if you choose to make an anonymous disclosure, you may not be entitled to any protections that arise from legislation. The person to whom you have made the disclosure will seek your consent prior to your name and contact details being disclosed to any other party unless the person has been compelled or permitted by law.
- 4.5 Following the disclosure, an investigator will be appointed to look into the matter. Depending on the nature or the seriousness of the reported conduct, the disclosure may be referred to an external investigator.

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## **5. Whistleblowing Protection Investigation Process**

- 5.1 Once appointed, the Investigation Officer will contact you as soon as possible after the Investigation Officer receives your report and ideally, within five (5) working days of you making the report. If you do not receive this contact, you should contact the Protection Officer.
- 5.2 The investigation will be conducted in a prompt and fair manner. The Investigation Officer is tasked with assessing, investigating and substantiating or refuting the disclosure. The Investigation Officer will also make recommendations about what course of action, if any, should be taken as a result of the disclosure.
- 5.3 During the investigation, the Investigation Officer may conduct interviews and collect any necessary information. Depending on the nature and seriousness of the disclosure, the matter may be referred to the police or a law enforcement authority.
- 5.4 At the conclusion of the investigation, a report will be provided to the Investigation Officer. The outcome of the investigation will be notified to the Protections Officer, Executive Champion and the Company's Board.
- 5.5 The Company's Board will ultimately decide what action is to be taken. If a disclosure implicates, or otherwise involves a member of the Company's Board, then that member of the Company's Board will not be involved and instead, the Chair of the Board will consider the report and determine any action, if any, to be taken as a result of the disclosure.
- 5.6 The Whistleblowing Protection Investigation Process will ensure the fair treatment of people who are mentioned in the report that qualify for protection.

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## **6. Confidentiality**

- 6.1 The Protection Officer, Investigation Officer and/or Executive Champion will take all reasonable steps to keep the Whistleblower's identity anonymous. The Protection Officer will seek the consent of the Whistleblower prior to their name and contact details being disclosed to any other party unless compelled or permitted by law. Consent is not required where the Whistleblower's identity is being disclosed to ASIC, the Australian Federal Police or a legal practitioner for the purpose of obtaining legal advice.
- 6.2 A Whistleblower acknowledges and consents that in making a report, certain information in connection with the matter may be disclosed for the purposes of complying with this Policy. This includes the disclosure of information to those assisting or otherwise involved in the investigation and for the following purposes:
- (a) assessing whether the allegation is reportable under this Policy (including to a subject matter expert engaged to understand the nature of the reported conduct);

- (b) investigating an allegation of making a determination in relation to the allegation (including to an investigator or parties allegedly involved in a report);
  - (c) obtaining independent financial, legal and/or operation advice as required; and/or
  - (d) identifying any systemic or recurring reports, establishing appropriate governance and refining existing procedures with respect to whistleblowing.
- 6.3 When making a Protected Disclosure under this policy, employees will not be considered to have breached an obligation under an employment contract or Company policy which requires him or her to maintain confidentiality which would otherwise restrict the disclosure of information.
- 6.4 Any Whistleblower, employee, contractor or consultant, who has made a Protected Disclosure or is taking part in the investigatory process, must maintain confidentiality during and after the investigation.

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## **7. False Reports by a Whistleblower**

- 7.1 A Whistleblower making a disclosure may do so if they have a reasonable suspicion that the reported conduct has occurred, is occurring or is likely to occur. If a Whistleblower is found to have made a vexatious, reckless, trivial, malicious, fraudulent, or dishonest disclosure, the Company will take appropriate disciplinary action, which may include dismissal of an employee or termination of a contractor's agreement, up to and including civil or criminal prosecution where warranted.

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## **8. Accessing this Policy**

- 8.1 This policy will be made available to all officers, employees and their authorised representatives through the Company's website.
- 8.2 The Company will build awareness of the Whistleblowing process and provide appropriate training to staff and employees of the Company, covering details on what constitutes reportable conduct and how to raise a report.

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## **9. Review of Policy Clause**

- 9.1 This policy and subsequent procedures will be revised from time-to-time in light of any legislative or organisational changes.
- 9.2 If you have any queries about this policy, please contact the Protection Officer at first instance.

## Document control

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