

Whistleblower Policy

Table of contents

1	Scope	1
	1.1 Document Purpose	1
2	Policy	2
	2.1 Introduction	2
	2.2 Context	3
	2.3 Reportable Matters	3
	2.3.1 Reasonable Grounds	4
	2.3.2 What is <i>not</i> a Reportable Matter?	4
3	Part A – Guidance for Whistleblowers	5
	3.1 How do I report a Reportable Matter and who is an “Authorised Recipient”?	5
	3.2 Relationship with Workplace Safety Reporting	5
	3.3 What information should I include in my report?	5
	3.4 What will happen once I have made a report?	5
	3.5 Protection of Whistleblowers and Respondents to Disclosable Matters	6
	3.5.1 Protection against undue detrimental Treatment	6
	3.5.2 Protection of your identity and confidentiality	6
	3.5.3 Protection of files and records	6
	3.5.4 Availability of Policy	6
4	Part B – Guidance for Authorised Recipients of Whistleblower Reports	7
	4.1 Authorised Recipient	7
	4.2 Reports	7
5	Acronyms	7
6	Related Documents	8
7	Attachments	8
	7.1 ATTACHMENT ONE (Whistleblowers – Corporate)	9
	7.2 ATTACHMENT TWO (Whistleblowers – Tax)	11
	7.3 ATTACHMENT THREE (Whistleblowers – Commonwealth)	13

1 Scope

1.1 Document Purpose

The purpose of this document is to provide Nova Policy related to Whistleblower Management.

Some provisions identified in Attachments One, Two and Three may also apply to certain categories of whistleblowers and the provisions of these Attachments only specifically apply to reports made in respect of Australian Nova companies.

Non-Australian Nova businesses may implement supplementary “local” jurisdictional whistleblower policies that provide more detailed policy or legislative guidance applicable in the relevant jurisdiction. Novans must comply with this Policy to the extent consistent with local jurisdictional requirements, and otherwise comply with local laws regulating the management of whistleblowers.

This Policy applies to all staff in or reporting to these departments: Nova Group

2 Policy

2.1 Introduction

Nova promotes a positive, transparent workplace environment in which all Novans are appropriately supported to excel in their respective roles. This support includes:

- Providing systems to encourage Novans to feel free to report genuine matters of concern to management without fear of reprisal;
- Empowering management to properly handle and address such reports; and
- Ensuring that Novans who make, or are the subject of, complaints are treated fairly.

This policy encourages reporting of instances of suspected unethical, illegal, fraudulent or undesirable conduct involving Nova’s operations. It identifies how a report can be effectively made, and the protections and measures that provide those persons who make a report with confidence they can do so confidentially and without fear of reprisal.

A simple outline of how Nova manages whistleblowers and the subject of complaints is set out in [Figure 1](#).

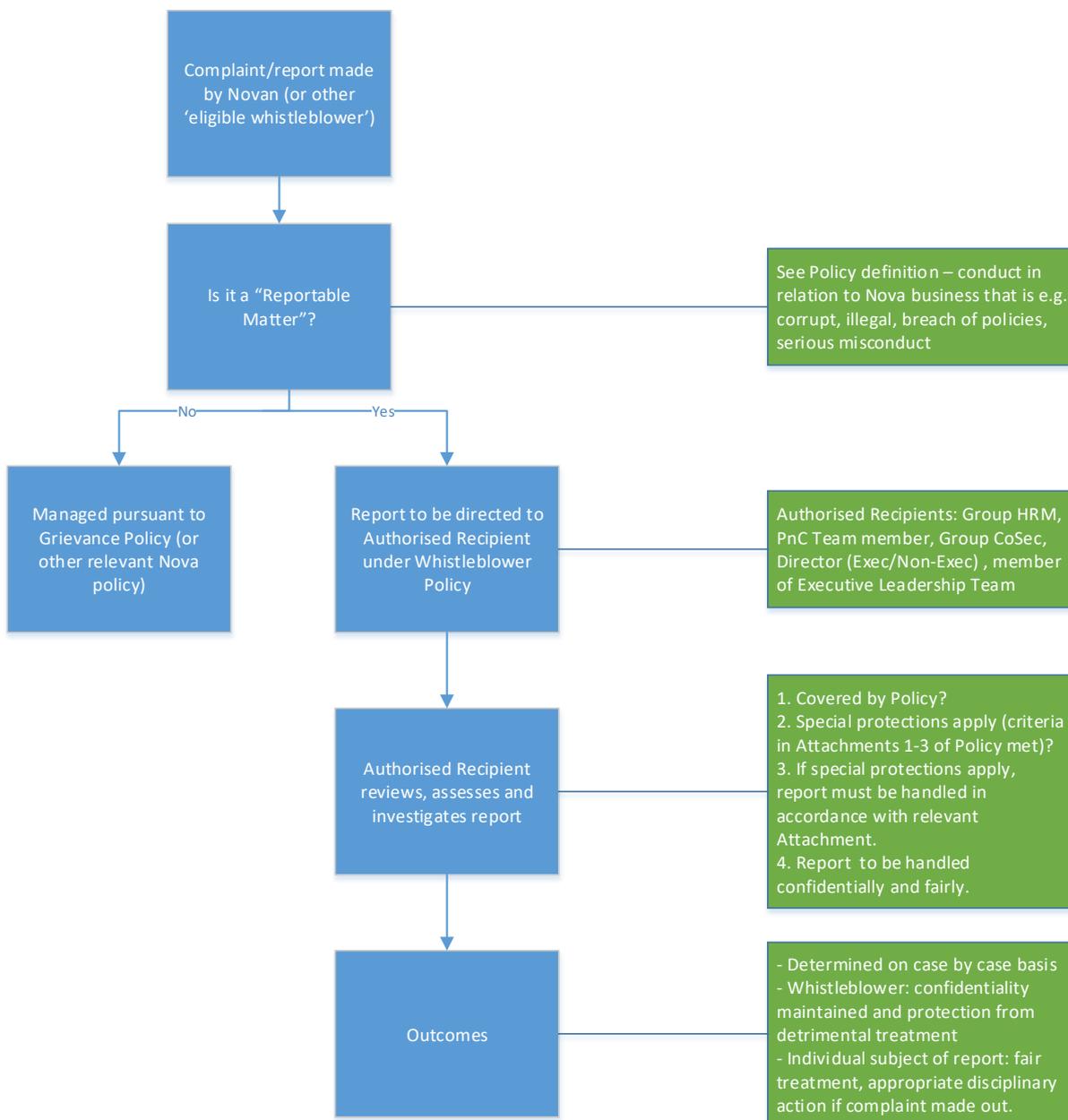


Figure 1 – Whistleblower Report Flow-chart

2.2 Context

It is in all Novans' interests that Nova has strong internal governance mechanisms to monitor how its business is being conducted, and the people best placed to keep Nova properly informed are the people that work in and around the business.

This allows Nova to maintain its positive workplace environment in a way that aligns with Nova's values and enhances its reputation. It also allows Nova to identify and where necessary correct negative, unethical or undesirable conduct that has the potential to impact on Nova's operations and reputation.

The right person in the right place and at the right time may see or hear when there has been conduct which may be of concern to Nova. Without a complete report of that conduct being directed to a responsible manager in a timely way, Nova's ability to respond to issues of concern is affected.

This policy provides a framework for reporting "Reportable Matters" (as defined below). It does not define what particular action Nova will follow upon receipt of a report of suspicious conduct. The circumstances of each report will be different, and Nova will approach each issue on a case-by-case basis, and in a way that Nova is satisfied upholds responsible governance and corporate behaviour.

There are special protections for whistleblowers (including for certain whistleblowers who are not direct employees) who:

- **(Whistleblowers - Corporate)** have reasonable grounds to suspect, and disclose, information concerning misconduct, or an improper state of affairs or circumstances in relation to Nova or a related body corporate under the Australian Corporations Act, set out in **Attachment One**;
- **(Whistleblowers – Australian Tax)** disclose tax-related misconduct, set out in **Attachment Two**;
- **(Whistleblowers – Commonwealth of Australia)** are involved in supply by Nova of goods or services to the Commonwealth of Australia government as set out in **Attachment Three**; or
- **(Whistleblowers – Non-Australian Businesses)** are protected by specific local jurisdictional whistleblower regimes.

Subject to section 1.1, all whistleblowers will be handled in accordance with this policy including, to the extent applicable, Attachments 1-3 depending on the nature and jurisdiction of a complaint.

This policy directs staff in relation to reporting (and handling reports) of negative, unethical or undesirable conduct in a manner consistent with Nova's legal obligations, and it is a condition of Nova employment/engagement that all staff comply with this policy.

2.3 Reportable Matters

A Reportable Matter is one where you have **reasonable grounds** to suspect that a Company director, officer, employee, contractor, supplier, tenderer or other person who has business dealings with Nova, has engaged in conduct *in relation to Nova* that:

- is dishonest, fraudulent or corrupt, including bribery;
- is illegal activity (such as theft, violence, harassment or intimidation, criminal damage to property or other breaches of state or federal law);
- is unethical (such as dishonestly altering company records or data, adopting non-standard or unjustified accounting practices);
- involves breaching Nova's policies or procedures which constitutes conduct that breaches the Australian Corporations Act or other law of the Commonwealth of Australia that is enforceable by ASIC or APRA, or is punishable by imprisonment for 12 months or represents a danger to the public or the financial system;
- is potentially damaging to Nova, a worker or third party, such as unsafe work practices, environmental damage, health risks or abuse of Nova's property or resources;
- may cause financial loss to Nova or damage its reputation or be otherwise detrimental to its interests;
- involves harassment, discrimination, victimisation or bullying (but not including reasonable management action undertaken in a reasonable manner);

- involves any other kind of misconduct or an improper state of affairs or circumstances (including, for example, the existence of a serious conflict of interest between Nova’s affairs and an individual’s personal interests, or the exercise of corporate authority for personal ends); or
- is a matter otherwise prescribed by applicable local statutory whistleblower regimes.

2.3.1 Reasonable Grounds

Reasonable grounds are objective circumstances which would lead a reasonable person to think there is a real possibility of the misconduct having occurred.

2.3.2 What is *not* a Reportable Matter?

Conduct which is not related to the affairs of Nova (and is purely private in nature) is not a Reportable Matter. Some out-of-hours conduct may still be related to the affairs of Nova if it is conduct which is capable of seriously impacting on Nova’s reputation, standing or finances.

Conduct which is a “*personal work-related grievance*” (as defined at law) is generally not a Reportable Matter under this policy. A personal work-related grievance may include:

- an interpersonal conflict between the discloser and another employee;
- a decision relating to the engagement, transfer or promotion of the discloser;
- a decision relating to the terms and conditions of engagement of the discloser;
- a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.

However, even if a report is not a Reportable Matter under this policy because it is a “*personal work-related grievance*”, the matter will be dealt with in accordance with Nova’s [Grievance Policy](#).

3 Part A – Guidance for Whistleblowers

3.1 How do I report a Reportable Matter and who is an “Authorised Recipient”?

There are several options for making a report if you become aware of any issue or behaviour which you have reasonable grounds to suspect are a Reportable Matter.

For the purposes of this policy to ensure appropriate escalation and timely investigation, reports are to be made to an “Authorised Recipient” (as defined below).

Reports may be:

1. posted to Nova’s head office, marked confidential and to the attention of an Authorised Recipient, or
2. emailed, marked confidential directly to an Authorised Recipient.

Nova’s Authorised Recipients for the purposes of this policy are:

1. Group HR Manager,
2. Any members of the People and Culture team,
3. The Group Company Secretary,
4. Any Non-Executive Director or an Executive Director, or
5. Any member of the Executive Leadership team.

Refer to the Nova Group – [Current Organisation structure](#)

3.2 Relationship with Workplace Safety Reporting

Nova’s [WHS Policy](#) also provides specific governance for managing and reporting specific issues to comply with mandatory workplace health and safety regimes. It is critical that all staff and contractors co-operate in reporting safety issues in a timely way, regardless of whether they consider the issue to be a Reportable Matter under this policy.

3.3 What information should I include in my report?

When making a disclosure, it should include:

- Your name and contact details (if the disclosure and report is not intended to be anonymous) and your preferred means of communication with the Authorised Recipient;
- A description of the suspected conduct including date and times and persons involved in the misconduct;
- A description of the reasonable grounds for the suspicion that the conduct is a Reportable Matter;
- Anything else you wish to add that would assist Nova to make an assessment of the conduct or to otherwise investigate it; and
- If you are not a current employee or contractor of Nova, a description of the conditions specified in the relevant Attachment to this policy which are satisfied to make you an eligible whistleblower.

3.4 What will happen once I have made a report?

The Authorised Recipient will assess each report made, and subject to that assessment will take steps to investigate as soon as reasonably practicable. An Authorised Recipient to whom a report has been made may, if appropriate, appoint an internal or external person to assist in any investigation; such involvement of an internal or external person will be notified to you in advance. Feedback on the course of the investigation and its outcome may be provided to you (subject to any appropriate privacy considerations and/or to agreement that the feedback will remain confidential).

You should keep in mind that Nova may have obtained additional detail about the Reportable Matter (whether through an investigation or through other means) and will approach the resolution of an issue on the basis of what is reasonably necessary to ensure appropriate corporate governance.

The extent and nature of the investigation process undertaken will be determined on a case-by-case basis according to the nature of the Reportable Matter identified. If the report made is not anonymous, a person with responsibility for conducting an investigation will in most cases contact you to discuss the investigation process.

3.5 Protection of Whistleblowers and Respondents to Disclosable Matters

Nova is committed to ensuring confidentiality in respect of matters raised under this policy, and that those who make a report, and about whom a report is made, are treated fairly and do not suffer undue detriment. If Nova is satisfied misconduct has been demonstrated as a result of an investigation into a report, appropriate action will be taken, but (unless and only to the extent interim action is required), eligible whistleblowers and workers who are the subject of a disclosure will be managed based on the outcome of investigations where the investigation process undertaken will be determined on a case-by-case basis according to the nature of the Reportable Matter identified.

3.5.1 Protection against undue detrimental Treatment

Detrimental treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, or other unfavourable treatment connected with making a report.

If you are subjected to undue detrimental treatment (or threats of undue detrimental treatment) as a result of making a report under this policy, you should inform an Authorised Recipient.

For clarity, it will not be considered that a whistleblower has suffered undue detrimental treatment if management action taken against that individual because the individual has made a false or misleading disclosure, or because a disclosure has been made in a way that is not authorised under this policy or legislative requirements.

3.5.2 Protection of your identity and confidentiality

Subject to compliance with legal requirements (such as legislation concerning workplace health and safety which may include reporting obligations), upon receiving a report under this policy, Nova will only share your identity as a whistleblower or information likely to reveal your identity if:

- you consent;
- the concern is reported to the Australian Securities and Investments Commission ("**ASIC**"), the Australian Prudential Regulation Authority ("**APRA**"), the Tax Commissioner, the Australian Federal Police ("**AFP**") or other equivalent authorities in local jurisdictions (subject to compliance with applicable laws) – and in all cases confidential treatment of your identity will be requested; or
- the concern is raised with a lawyer for the purpose of obtaining legal advice or representation, in which case confidential treatment of your identity will be directed.

If Nova needs to investigate a report, it will take all reasonable steps to avoid disclosing information that could lead to your identification. Nova will also take steps appropriate to the particular circumstances to ensure the confidentiality of its investigation, including the identity of any person about whom a disclosure has been made.

Any disclosures of your identity or information likely to reveal your identity will be made on a strictly confidential basis and only with prior notification to you.

3.5.3 Protection of files and records

All files and records created from an investigation will be retained securely either electronically in a file with restricted access, or physically locked up, by the relevant Authorised Recipient.

Any release of information to someone not involved in the investigation (other than an Authorised Recipient who needs to know to take appropriate action, or for corporate governance purposes) without your consent as a whistleblower will be a breach of this policy (unless such release is compelled by law).

A release of information in breach of this policy will be regarded as a serious matter and may have consequences for employment (or for contractors, their continued engagement with Nova).

3.5.4 Availability of Policy

This policy will be published on Nova's SharePoint BMS.

4 Part B – Guidance for Authorised Recipients of Whistleblower Reports

4.1 Authorised Recipient

Individuals identified in this policy as an Authorised Recipient of whistleblower reports are responsible for assessing as soon as practicable whether the report relates to a matter governed by any of the additional statutory protection regimes set out in Attachments 1-3 of this policy, or other statutory regimes applicable in local jurisdictions. If a statutory protection regime applies, the Authorised Recipient must ensure compliance with the requirements of the relevant attachment (or local regime, as applicable). If the Authorised Recipient is uncertain as to whether a statutory protection regime applies, they must consult the Group HR Manager, or if the concern is related to the role of Group HR Manager, seek confidential legal advice via the Group General Counsel.

In addition to any applicable statutory protections, the Authorised Recipient must generally handle the report in accordance with the following principles:

- During all stages of the process, ensure that the whistleblower (and any individual the subject of the report) is not victimised or discriminated against;
- Ensure the whistleblower (and any individual the subject of the report) has an opportunity to formally present their case. The individual(s) may be accompanied and assisted by a support person at any relevant meetings, if requested. The role of a support person in this context is to provide the individual with emotional and practical support during the meeting. The support person cannot act as an advocate, or argue for the individual, but they may give advice to the individual. They may also request a break if needed. In general, the support person is there to observe that the meeting is conducted fairly;
- Handle the report confidentially, to the extent that is practicable, and in a manner consistent as described in Section 3.5, which means only talking about the report with those legitimately and directly involved in the matter (while preserving the anonymity of the whistleblower as set out in this policy);
- Be impartial and do not prejudge; and
- Deal with all reports sensitively and expeditiously.

A current list of Authorised Recipients for the purposes of this policy is set out in Part A.

4.2 Reports

Each Authorised Recipient is responsible for providing the Group HR Manager with monthly reports (which may be in the form of 'nil returns'), in a de-identified, aggregated format, in respect of the number of whistleblower reports received by that Authorised Recipient. These reports must be strictly limited to the following information: (a) the number of new reports received by the Authorised Recipient during the relevant month, (b) the total number of 'active' reports being investigated by the Authorised Recipient, and, (c) the total number of reports investigated and finalised ('closed') during the relevant month.

The Group HR Manager is responsible for providing the Group Chief of Business Services with quarterly reports, in a de-identified, aggregated format of the total number of whistleblower reports received across the group. These reports must be strictly limited to the following information: (a) the number of new reports received across the group during the relevant quarter, (b) the total number of 'active' reports being investigated, and, (c) the total number of reports investigated and finalised ('closed') during the relevant quarter.

The Group Chief of Business Services will provide the Nova Group Board with quarterly summarised reports (respecting the need for whistleblower confidentiality) on the status of all whistleblower disclosures and reports.

5 Acronyms

Acronym	Meaning
AFP	Australian Federal Police
APRA	Australian Prudential Regulation Authority
ASIC	Australian Securities and Investment Commission
BAS	Business Activity Statement

BMS	Business Management System
HR	Human Resources
PandC	People and Culture
PID	Public Interest Disclosure
WHS	Work Health and Safety

Table 1 – List of Acronyms

6 Related Documents

- A. [WHS Policy](#)
- B. [Grievance Policy](#)

7 Attachments

ATTACHMENT ONE (Whistleblowers – Corporate)

ATTACHMENT TWO (Whistleblowers – Australian Tax)

ATTACHMENT THREE (Whistleblowers – Commonwealth of Australia)

7.1 ATTACHMENT ONE (Whistleblowers – Corporate)

The Australian Corporations Act gives special protection to disclosures about any misconduct or improper state of affairs relating to Nova or a related body corporate if the following conditions are satisfied:

1. the whistleblower is or has been:
 - a. an officer or employee of Nova or a related body corporate;
 - b. an individual who supplies goods or services to Nova or a related body corporate or an employee of a person who supplies goods or services to Nova or a related body corporate;
 - c. an individual who is an associate of Nova or a related body corporate; or
 - d. a relative, dependent or dependent of the spouse of any individual referred to at ac to c. above.
2. the report is made to:
 - a. a person authorised to receive disclosures of Reportable Matters (refer to section 3.1 of Policy);
 - b. an officer or senior manager of Nova or the related body corporate concerned;
 - c. the external auditor (or a member of that audit team) of Nova;
 - d. an actuary of Nova or the related body corporate;
 - e. ASIC;
 - f. APRA; or
 - g. a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act.
3. the whistleblower has reasonable grounds to suspect that the information being disclosed concerns misconduct, or an improper state of affairs or circumstances in relation to Nova or a related body corporate. This may include a breach of legislation including the Corporations Act, an offence against the Commonwealth punishable by imprisonment for 12 months or more, or conduct that represents a danger to the public or financial system.

Examples of conduct which may amount to a breach of the Corporations Act include: insider trading, insolvent trading, breach of the continuous disclosure rules, failure to keep accurate financial records, falsification of accounts, failure of a director or other officer of Nova or a related body corporate to act with the care and diligence that a reasonable person would exercise, or to act in good faith in the best interests of the corporation or failure of a director to give notice of any material personal interest in a matter relating to the affairs of Nova.

The protections given by the Corporations Act when these conditions are met are:

1. the whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
2. no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistleblower for making the report;
3. in some circumstances the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty (except where the proceedings are concerned with whether the information is false);
4. anyone who causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and may be liable for damages;
5. a whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary;
6. unless the whistleblower has acted unreasonably or vexatiously, a whistleblower cannot be ordered to pay costs in any legal proceedings in relation to a report; and
7. the person receiving the report 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 AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

7.1.1 Confidentiality

If a report is made, the identity of the discloser must be kept confidential unless one of the following exceptions applies:

- a. the discloser consents to the disclosure of their identity;

- b. disclosure of details that might reveal the discloser's identity is reasonably necessary for the effective investigation of the matter;
- c. the concern is reported to ASIC, APRA or the AFP; or
- d. the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

7.2 ATTACHMENT TWO (Whistleblowers – Australian Tax)

The Australian Taxation Administration Act gives special protection to disclosures about a breach of any Australian tax law by Nova or misconduct in relation to the tax affairs of Nova or a related body corporate if the following conditions are satisfied:

1. the whistleblower is or has been:
 - a. an officer or employee of Nova or a related body corporate;
 - b. an individual who supplies goods or services to Nova or a related body corporate or an employee of a person who supplies goods or services to Nova or a related body corporate;
 - c. an individual who is an associate of Nova or a related body corporate;
 - d. a spouse, child, dependent or dependent of the spouse of any individual referred to at a. to c. above.
2. the report is made to:
 - a. a person authorised to receive disclosures of Reportable Matters;
 - b. a director, secretary or senior manager of Nova or the related body corporate concerned;
 - c. any external auditor for Nova or a related body corporate (or a member of that audit team);
 - d. a registered tax agent or BAS agent who provides tax or BAS services to Nova or a related Body Corporate;
 - e. any other employee or officer of Nova or a related body corporate who has functions or duties relating to tax affairs of Nova (e.g. an internal accountant) (“**Company recipients**”);
 - f. the Commissioner of Taxation; or
 - g. a lawyer for the purpose of obtaining legal advice or representation in relation to a report; and
3. if the report is made to a Company recipient, the whistleblower:
 - a. 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 a Nova or a related body corporate or an associate of such company; and
 - b. considers that the information may assist the Nova Authorised Recipient to perform functions or duties in relation to the tax affairs of Nova or a related body corporate or an associate of such company; and
4. if the report is made to the Commissioner of Taxation, the whistleblower considers that the information may assist the Commissioner to perform its functions or duties in relation to the tax affairs of Nova (or a related body corporate or an associate).

The protections given by the Taxation Administration Act when these conditions are met are:

1. the whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
2. no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistleblower for making the report;
3. where the disclosure was made to the Commissioner of Taxation, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, except where the proceedings are concerned with whether the information is false;
4. unless the whistleblower has acted unreasonably or vexatiously, a whistleblower cannot be ordered to pay costs in any legal proceedings in relation to a report;
5. anyone who causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and liable to pay damages;
6. a whistleblower’s identity cannot be disclosed to a Court or tribunal except where considered necessary;
7. the person receiving the report 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 AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

7.2.1 Confidentiality

If a report is made, the identity of the discloser will be kept confidential unless one of the following exceptions applies:

- a. the discloser consents to the disclosure of their identity;
- b. disclosure of details that might reveal their identity is reasonably necessary for the effective investigation of the allegations'
- c. the concern is reported to the Commissioner of Taxation or the AFP; pr
- d. the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

7.3 ATTACHMENT THREE (Whistleblowers – Commonwealth of Australia)

7.3.1 Executive Summary

These special protections only apply where the following three conditions are satisfied:

1. the report has been made by an employee or officer (as defined in the Australian Corporations Act) of Nova (not contractors, agents etc);
2. the report relates to conduct in relation to a Nova contract with the Commonwealth of Australia for the supply of services or goods; and
3. the report is one in which the whistleblower reasonably believes that ‘disclosable conduct’ of a public interest nature (see below) has occurred.

7.3.2 PID Regime

As a contracted service provider to the Commonwealth of Australia, our officers and employees are considered to be “public officials” for the purposes of the Public Interest Disclosure Act 2013 (Cth) (**the PID Act**) in some situations.

It is possible that an instance of whistleblowing within Nova could also be a “public interest disclosure” covered by the PID Act.

A “public interest disclosure” is a disclosure of information which the person believes on reasonable grounds tends to show one or more instances of “disclosable conduct”. “Disclosable conduct” includes conduct that:

1. contravenes the law;
2. perverts or attempts to pervert the course of justice;
3. is corrupt or constitutes maladministration;
4. unreasonable results in a danger to the health or safety of people; or
5. results in a danger to the environment.

In the case of Nova’s contract with the Commonwealth (where Nova provides services or goods) the PID Act **only applies to conduct which has been engaged in connection with entering into, or giving effect to, the commonwealth contract.**

Where the PID Act applies, Nova’s officers and employees:

- a. have statutory protections. These protections are similar to the whistleblower protections and include an immunity from liability for making the disclosure, protection from reprisals and the protection of your identity; and
- b. are considered as public officials ‘belonging’ to the relevant agency which the contract services. In the case of the work that we do, the relevant agency is typically a Commonwealth department.

A public interest disclosure:

- a. can either be made to the authorised internal recipient of the relevant agency (check online for specific contacts), or to a member of PandC (who will then, with your consent, give the information to the agencies authorised internal recipient); and
- b. can be made orally or in writing anonymously and without the disclosure that they are making a public interest disclosure.