TAYLOR

Whistleblower Policy

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1. Document Control

Policy Title	Whistleblower Policy
Policy Owner	People Team
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2. Purpose

Taylor is committed to maintaining an ethical, transparent and accountable working environment in which people feel safe to raise concerns about suspected wrongdoing.

This Policy is intended to:

- encourage people to speak up about suspected Reportable Conduct;
- provide safe, accessible and confidential reporting pathways;
- explain who may make a disclosure and to whom it may be made;
- explain when a disclosure may qualify for statutory whistleblower protection;
- ensure disclosures are assessed and addressed fairly and appropriately;
- protect the identity of people who make Protected Disclosures;
- protect people from Detrimental Conduct;
- provide appropriate support to reporters and other affected persons; and
- explain how Taylor will oversee and maintain its whistleblower framework.

A person does not need to prove that wrongdoing has occurred before making a disclosure. A person should make a disclosure where they have reasonable grounds to suspect that information concerns Reportable Conduct.

3. Scope

This Policy applies to disclosures concerning:

- Taylor Construction Group Pty Ltd; and
- Taylor Development Pty Ltd.

Taylor will accept concerns from any person who has information about suspected wrongdoing. However, the statutory protections described in this Policy apply only where the requirements of the applicable legislation are satisfied.

Under the *Corporations Act 2001* (Cth), an Eligible Whistleblower may include an individual who is or has been:

- an officer or employee of Taylor or a relevant related body corporate;
- an individual who supplies goods or services to Taylor, whether paid or unpaid, including a contractor, subcontractor, consultant, service provider or business partner;
- an employee of a person who supplies goods or services to Taylor;
- an associate of Taylor;
- a relative of any of the individuals described above; or
- a dependant of any of the individuals described above, or of their spouse.

The eligibility requirements applying to tax-related disclosures are set out separately in Schedule A.

A person may still make a disclosure where they are unsure whether they are an Eligible Whistleblower or whether the matter will qualify for statutory protection. Taylor will assess the applicable protections based on the circumstances of the disclosure.

4. Definitions

Term	Definition
Appropriate Decision-Maker	The person authorised to consider investigation findings and determine Taylor's response to a disclosure. The Appropriate Decision-Maker must not have an actual or reasonably perceived conflict of interest.
APRA	Australian Prudential Regulation Authority.
ASIC	Australian Securities and Investments Commission
ATO	Australian Taxation Office.
Corporations Act	The *Corporations Act 2001* (Cth).
Disclosure	Information provided by a person concerning suspected Reportable Conduct. A Disclosure may be made orally or in writing and may be made anonymously.
Detrimental Conduct	Conduct or a threat of conduct that causes, or may cause, detriment to a person because someone: • made a Protected Disclosure; • may have made a Protected Disclosure; • proposes to make a Protected Disclosure; • could make a Protected Disclosure; or • is believed or suspected to have made, or be considering making, a Protected Disclosure. Detrimental Conduct includes retaliation, reprisal and victimisation.
Eligible Recipient	For the purposes of the Corporations Act, an Eligible Recipient includes: • an officer or senior manager of Taylor or a related body corporate; • an internal or external auditor of Taylor or a related body corporate, including a member of an audit team conducting an audit; • an actuary of Taylor or a related body corporate, where applicable; and • a person authorised by Taylor to receive disclosures that may qualify for protection. Taylor's nominated Whistleblower Protection Officers are formally authorised by Taylor to receive disclosures that may qualify for protection under the Corporations Act and the Taxation Administration Act.
Eligible Whistleblower	A person described in section 3 who may qualify for statutory whistleblower protection.
Investigator	A suitably qualified and appropriately independent person appointed to conduct an investigation. An Investigator may be internal or external to Taylor.
Protected Disclosure	A Disclosure that qualifies for protection under: • Part 9.4AAA of the Corporations Act; or • Part IVD of the Taxation Administration Act.
Reporter	A person who makes a Disclosure. Depending on the context, a Reporter may also be referred to in legislation as a discloser or whistleblower.

Taxation Administration Act	Taxation Administration Act 1953 (Cth).
Whistleblower Protection Officer or WPO	A person appointed and formally authorised by Taylor to: • receive Disclosures; • ensure they are securely recorded and assessed; • consider the Reporter's confidentiality, support and protection needs; • assess and monitor the risk of Detrimental Conduct; • coordinate the appropriate response; and • communicate with the Reporter where reasonably practicable. A WPO is not automatically responsible for investigating the underlying allegations or making the final decision about Taylor's response.

5. Responsibilities

Employees, Contractors and Suppliers	Employees, contractors and suppliers are expected to: • familiarise themselves with this Policy; • promptly raise known or suspected Reportable Conduct where they become aware of it; • provide information honestly and on reasonable grounds; • preserve relevant documents and information; • cooperate with lawful and reasonable enquiries; • maintain confidentiality when involved in a disclosure or investigation; and • not engage in Detrimental Conduct.
Managers and leaders	Managers and leaders must: • model the behaviour expected under this Policy; • not discourage any person from making a Disclosure; • not engage in or tolerate Detrimental Conduct; • treat any possible Disclosure confidentially; • not commence their own enquiries or investigation; • not forward or discuss the Disclosure more broadly than is necessary; • explain Taylor's authorised reporting pathways; • preserve relevant information; and • promptly seek guidance from a WPO. A manager is not automatically an Eligible Recipient merely because they supervise employees. A manager who also falls within the statutory definition of an officer or senior manager may separately be an Eligible Recipient.
Whistleblower Protection Officers	WPOs must: • receive Disclosures confidentially and respectfully; • ensure each Disclosure is securely recorded; • conduct or coordinate an initial assessment; • identify and manage actual or perceived conflicts; • consider whether the Disclosure may qualify for statutory protection; • assess immediate confidentiality, safety, evidence-preservation and Detrimental

	Conduct risks; • determine or recommend the appropriate response; • appoint or recommend an appropriately skilled and independent Investigator where required; • consider and monitor support and protection measures; • keep the Reporter informed where reasonably practicable; • maintain appropriately secure records; and • escalate the matter to an unconflicted governance recipient where necessary. A WPO with an actual or reasonably perceived conflict of interest must not receive, assess, manage, investigate or decide the Disclosure, except to the extent that information must be provided to them for procedural fairness, legal compliance or another legitimate purpose.
People Team	The People Team is responsible for: • owning and maintaining this Policy; • coordinating general awareness and specialist training; • supporting the implementation of Taylor’s whistleblower framework; • administering the QR reporting portal at a technical level; • providing support or employment-related assistance where appropriate and unconflicted; and • assisting with an assessment or investigation where specifically appointed and appropriately qualified. The People Team does not have automatic access to every Disclosure merely because it owns this Policy or technically administers the reporting portal. Access to Disclosure information must be role-based and limited to persons with an authorised need to know. Where a Disclosure concerns the People Team, a process managed by the People Team or an employment decision involving the Reporter, an alternative unconflicted person must manage the matter.
Investigator	An Investigator must: • be appropriately skilled and sufficiently independent; • conduct the investigation within the approved scope; • manage information securely; • conduct the investigation objectively and fairly; • provide procedural fairness to persons who may be adversely affected by findings; and • report findings to the Appropriate Decision-Maker.
Appropriate Decision-Maker	The Appropriate Decision-Maker must: • be authorised and unconflicted; • consider the findings and any recommendations; • seek legal or specialist advice where appropriate; • determine what corrective, disciplinary, governance or other action Taylor should take; and • ensure any response is appropriately implemented and monitored. An Investigator’s recommendations are not automatically binding on Taylor.
Executive and governance oversight	The Chief Executive Officer, or unconflicted independent person where the Chief Executive Officer is involved, is responsible for: • ensuring this Policy is appropriately resourced and communicated;

- promoting a culture in which reporting is safe and encouraged;
- receiving appropriately de-identified information about the operation of the framework;
- ensuring significant or systemic risks are addressed; and
- appointing an alternative recipient or decision-maker where a conflict arises.

Where a Disclosure concerns the Chief Executive Officer, it must be escalated to an unconflicted independent person appointed by Taylor.

Where a Disclosure concerns a WPO, that WPO must be excluded from receiving, assessing, investigating or deciding the matter.

6. Reportable Conduct

A person should make a Disclosure where they have reasonable grounds to suspect that information concerns misconduct or an improper state of affairs or circumstances in relation to Taylor or a relevant related body corporate.

Reportable Conduct includes, but is not limited to, conduct that:

- is dishonest, fraudulent or corrupt;
- involves theft, bribery, money laundering or misappropriation of funds;
- involves financial irregularities or improper accounting or reporting practices;
- involves procurement, tendering or subcontractor misconduct;
- involves an undisclosed or improperly managed conflict of interest;
- involves misuse of Taylor's assets, systems, funds or confidential information;
- constitutes an offence against, or contravention of, the Corporations Act, the Australian Securities and Investments Commission Act 2001 (Cth), or another law or legislative instrument identified in the Corporations Act whistleblower provisions;
- constitutes a serious breach of another applicable law or regulatory requirement
- constitutes an offence against a Commonwealth law punishable by imprisonment for 12 months or more;
- poses a serious risk to health, safety or the environment;
- represents a danger to the public or the financial system;
- involves modern slavery or serious labour exploitation;
- involves serious or systemic bullying, harassment or discrimination;
- involves Detrimental Conduct;
- abuse of authority, breach of trust or breach of duty;
- concealment, destruction or falsification of records; or
- may cause serious harm to Taylor, its people, clients, suppliers, stakeholders or the public.

Reportable Conduct may include conduct that is not unlawful but nevertheless represents serious misconduct or an improper state of affairs or circumstances.

Taylor may accept and assess concerns that are broader than the statutory definition of a protected matter. However, a Disclosure will only be a Protected Disclosure where the requirements of the applicable legislation are met.

A Reporter does not need to prove the allegation. A Disclosure may still qualify for protection where the information is ultimately found to be incorrect, provided the Reporter had reasonable grounds for the suspicion and the other statutory requirements were met.

7. Personal Work-Related Grievance

A Disclosure that relates solely to a personal work-related grievance will generally not qualify for protection under the Corporations Act.

Examples of personal work-related grievances may include:

- an interpersonal conflict between employees;
- a decision relating to the Reporter's engagement, transfer or promotion;

- a decision relating to the Reporter's terms and conditions of employment; or
- a decision to suspend, discipline or terminate the Reporter's employment.

A personal work-related grievance may still be covered by this Policy or qualify for statutory protection where it:

- also includes information about broader or systemic misconduct;
- concerns an improper state of affairs or circumstances;
- has significant implications beyond the Reporter's personal circumstances;
- concerns conduct representing a danger to the public or financial system;
- concerns other conduct falling within Reportable Conduct;
- is disclosed to a legal practitioner for the purpose of obtaining legal advice or legal representation concerning the operation of the whistleblower protections; or
- concerns Detrimental Conduct or a threat of Detrimental Conduct connected with a Disclosure.

A Disclosure may contain both a personal work-related grievance and Reportable Conduct. Taylor may assess and manage the different components through separate processes and, where appropriate, with different personnel and records.

Personal work-related grievances that do not involve Reportable Conduct should be raised under Taylor's Grievance Policy or Workplace Bullying and Harassment Policy.

8. Making a Disclosure

Preferred reporting pathways

Taylor encourages people to make Disclosures through:

- one of Taylor's authorised WPOs; or
- Taylor's confidential QR reporting portal.

These are Taylor's preferred operational pathways because the recipients are appointed and trained to manage disclosures confidentially.

A person is not required to use these pathways in order to qualify for statutory protection.

Taylor's authorised WPOs

Taylor formally authorises the following WPOs to receive disclosures that may qualify for protection under the Corporations Act and Taxation Administration Act:

Whistleblower Protection Officer 1	
Name	Renee Adams
Position	Head of People and Capability
Phone	0423 693 231
Email	reneea@taylorau.com.au

Whistleblower Protection Officer 2	
Name	Roy Li
Position	Head of Finance
Phone	0450 422 879
Email	royl@taylorau.com.au

Whistleblower Protection Officer 3	
Name	Sarah Mendoza
Position	Executive Assistant
Phone	0416 029 173
Email	sarahm@taylorau.com.au

A Disclosure may be made to a WPO by telephone, email or in person.

A person should not report to a WPO who is involved in, connected with or reasonably perceived to be conflicted by the matter. In those circumstances, the person should use the QR reporting portal or contact another WPO.

QR reporting portal

A person may make a Disclosure through Taylor's confidential whistleblower reporting portal by:

- scanning Taylor's Whistleblower QR code; or
- accessing: https://www.surveymonkey.com/r/WhistleblowerReport

The QR portal is Taylor's recommended reporting method for a person who wishes to remain anonymous.

Remaining anonymous

A person may make a Disclosure anonymously and may choose to remain anonymous:

- when making the initial Disclosure;
- throughout any assessment or investigation;
- when answering follow-up questions; and
- after the matter has been finalised.

An anonymous Disclosure can qualify for statutory protection where the other applicable requirements are satisfied.

Remaining anonymous may limit Taylor's ability to obtain further information or investigate particular issues. However, Taylor will assess the Disclosure based on the information available and will not disregard it merely because the Reporter has not identified themselves.

Information that may assist Taylor

There is no prescribed minimum amount of information required to make a Disclosure. A person should still raise a concern even where they do not have all relevant details.

Where available, the following information may assist Taylor to assess and respond to the matter:

- what occurred or is suspected to have occurred;
- relevant dates, times and locations;
- the names, positions or work areas of people involved;
- how the Reporter became aware of the matter;
- whether the conduct is continuing;
- the names of potential witnesses;
- any relevant emails, messages, documents, photographs or records;
- where further evidence may be located;
- whether the matter has previously been reported and, if so, to whom;
- whether there is an immediate health, safety, environmental, financial or legal risk;
- whether relevant evidence may be lost or destroyed;
- whether the Reporter or another person is concerned about Detrimental Conduct; and
- a method of ongoing contact, which does not need to reveal the Reporter's identity.

Other Eligible Recipients

A Disclosure that qualifies for protection under the Corporations Act may also be made directly to:

- an officer or senior manager of Taylor or a related body corporate;

- an internal or external auditor of Taylor or a related body corporate, including a member of an audit team conducting an audit;
- an actuary of Taylor or a related body corporate, where applicable; or
- another person authorised by Taylor to receive qualifying disclosures.

Taylor encourages people to use a WPO or the QR reporting portal where practicable because those channels are designed to support confidentiality, appropriate assessment and ongoing communication. However, using Taylor's preferred channel is not a condition of statutory protection.

Regulators and legal practitioners

A qualifying Disclosure may also be made directly to:

- the Australian Securities and Investments Commission;
- the Australian Prudential Regulation Authority, where relevant;
- another Commonwealth body prescribed by law;
- the Australian Taxation Office in relation to a qualifying tax-related disclosure; or
- a legal practitioner for the purpose of obtaining legal advice or legal representation concerning the whistleblower protections.

A person does not need to make a Disclosure to Taylor before reporting directly through an applicable external statutory pathway.

In limited circumstances, the Corporations Act may also protect a disclosure made to a journalist or a member of the Commonwealth, State or Territory Parliament. This is referred to as a public interest disclosure or an emergency disclosure. In either case, the disclosure must be limited to the information necessary to explain the relevant misconduct or danger. A person should obtain independent legal advice before making either type of disclosure.

9. Assessment and Response

Taylor will acknowledge and assess each Disclosure as soon as reasonably practicable, where the Reporter can be contacted.

The initial assessment may consider:

- whether the matter falls within this Policy;
- whether the Reporter and Disclosure may qualify for statutory protection;
- whether further information is required;
- whether there is an immediate health, safety, environmental, operational or legal risk;
- whether evidence needs to be preserved;
- whether there is an actual or perceived conflict of interest;
- whether there is a risk of Detrimental Conduct;
- whether external notification or specialist advice may be required; and
- the most appropriate way to address the matter.

Depending on the circumstances, Taylor may:

- undertake preliminary enquiries;
- implement immediate protective or risk-management measures;
- seek further information from the Reporter;
- refer part of the matter to another internal process;
- seek legal, technical or specialist advice;
- notify a regulator, law-enforcement agency, insurer or other external body;
- commission an internal or external investigation;
- conduct a broader review of relevant systems, controls or workplace practices; or
- determine that no further action is reasonably required or available.

Not every Disclosure will result in a formal investigation.

Conflicts and escalation

A person with an actual or reasonably perceived conflict of interest must not receive, assess, manage, investigate or decide the Disclosure, except to the extent that information must be provided to them for procedural fairness, legal compliance or another legitimate purpose.

Where the Disclosure concerns:

- **a WPO:** that WPO must be excluded and another WPO or unconflicted person must manage the matter;
- **the People Team:** the People Team must not manage or access the matter unless specifically required and appropriately controlled;
- **a member of Executive Management:** the matter must be referred to the Chief Executive Officer or an unconflicted independent person;
- **the Chief Executive Officer:** the matter must be referred to an unconflicted independent person appointed by Taylor; or
- **all available internal recipients:** Taylor must appoint an independent external recipient or adviser.

Timing and communication

The nature and timing of Taylor's response will depend on the seriousness, complexity and circumstances of the matter.

Taylor will seek to:

- assess the Disclosure promptly;
- address urgent protection and evidence-preservation issues as soon as practicable;
- advise the Reporter of the anticipated process where appropriate;
- provide reasonable progress updates where the Reporter can be contacted; and
- explain material delays where reasonably practicable.

10. Investigation and Fair Treatment

Appointment and scope

Where Taylor determines that an investigation is appropriate:

- an Investigator will be selected having regard to the nature, seriousness and complexity of the matter;
- the Investigator must have appropriate skills and sufficient independence;
- any actual or perceived conflicts must be identified and managed;
- the investigation will have an appropriate written scope;
- relevant evidence may be gathered, reviewed and tested; and
- investigation information will be handled securely and confidentially.

An Investigator may be:

- a suitably qualified Taylor employee;
- a person from the People Team where the subject matter is appropriate and there is no conflict;
- an external investigator;
- external legal counsel; or
- another appropriately qualified specialist.

The People Team is not the default investigator for every matter.

Fair treatment

Taylor will seek to ensure the fair treatment of employees and other people who are mentioned in, or are the subject of, a Disclosure.

This includes:

- not treating allegations as established merely because they have been reported;
- limiting information sharing to what is reasonably necessary;
- conducting the process objectively and impartially;
- preserving confidentiality as far as reasonably practicable;
- giving a person a reasonable opportunity to respond before an adverse finding is made; and
- making appropriate support available.

The timing of notification and response may be adjusted where earlier notification could:

- compromise evidence;
- create a safety risk;
- prejudice a regulatory or law-enforcement referral;
- breach confidentiality obligations; or

- otherwise undermine the integrity of the process.

Findings and decisions

The Investigator will provide findings, and any recommendations where requested, to the Appropriate Decision-Maker.

The Appropriate Decision-Maker will determine what action Taylor should take, having regard to:

- the findings;
- any recommendations;
- applicable legal advice;
- Taylor's policies and contractual obligations;
- procedural fairness; and
- relevant operational and governance considerations.

The Appropriate Decision-Maker is not required to adopt every recommendation made by the Investigator.

Communication with the Reporter

Taylor will seek to provide the Reporter with appropriate information about:

- whether the matter has been assessed;
- whether an investigation or another response will occur;
- material progress;
- significant delays; and
- closure of the matter.

Taylor may be unable to provide detailed findings or actions because of privacy, confidentiality, legal privilege, procedural fairness or the rights of other people.

A Reporter will not ordinarily receive a copy of the investigation report.

Review requests

A Reporter may request a review where they reasonably believe that:

- there was a material procedural deficiency;
- a significant conflict was not appropriately managed;
- relevant new information has become available; or
- a decision not to investigate was unreasonable in the circumstances.

A review request will be considered by an appropriately senior and unconflicted person who was not responsible for the original decision, where reasonably practicable.

11. Protection from Detrimental Conduct

The protections available depend on whether the Disclosure satisfies the applicable statutory requirements.

A person whose Disclosure qualifies for protection under the Corporations Act may be entitled to:

- protection of their identity;
- protection from Detrimental Conduct and threats;
- compensation and other remedies;
- protection from certain civil, criminal and administrative liability arising from making the Disclosure;
- qualified privilege in relation to the Disclosure; and
- protection against the enforcement or termination of a contract merely because the Disclosure was made.

These protections apply to the making of the Disclosure. They do not provide immunity for separate misconduct by the Reporter that is revealed through the Disclosure.

Taylor prohibits Detrimental Conduct against a Reporter or any other person because someone:

- made a Protected Disclosure;
- may have made a Protected Disclosure;
- proposes to make a Protected Disclosure;
- could make a Protected Disclosure;
- is suspected of making or considering a Protected Disclosure; or

- assisted with a Disclosure, assessment or investigation.

Detrimental Conduct includes:

- dismissal;
- injury in employment;
- demotion;
- disadvantageous alteration of duties or position;
- discrimination;
- harassment or intimidation;
- psychological harm;
- reputational harm;
- damage to property;
- damage to a business or financial position;
- professional or contractual disadvantage; or
- other loss or harm.

A threat of Detrimental Conduct may be express or implied, conditional or unconditional.

Reasonable management or administrative action is not Detrimental Conduct merely because it affects a Reporter, provided the action is not taken because of the Disclosure and is otherwise lawful and appropriate.

A person who believes that they have experienced or been threatened with Detrimental Conduct should report it immediately through a WPO, the QR reporting portal or another applicable reporting pathway.

12. Confidentiality and Protection of Identity

Taylor will protect the confidentiality of a Reporter's identity and information likely to lead to their identification in accordance with applicable law.

Where a Disclosure qualifies for protection under the Corporations Act, the Reporter's identity or information likely to identify them may only be disclosed:

- with the Reporter's consent;
- to ASIC;
- to APRA;
- to the Australian Federal Police;
- to a legal practitioner for the purpose of obtaining legal advice or legal representation about the whistleblower provisions;
- to a person or body otherwise permitted by law; or
- in another circumstance authorised by applicable legislation.

Information concerning the matters raised may be disclosed without the Reporter's consent where:

- the information does not disclose the Reporter's identity;
- disclosure is reasonably necessary for the purpose of investigating a matter to which the Protected Disclosure relates; and
- all reasonable steps are taken to reduce the risk that the Reporter will be identified.

A Reporter's identity must not be disclosed merely because it would be convenient or useful for an investigation.

Taylor may take the following practical measures to protect confidentiality:

- restrict access to Disclosure material on a need-to-know basis;
- store physical and electronic records securely;
- separate identifying information from other case material where practicable;
- redact or mask identifying information;
- use neutral descriptions when referring to the Reporter;
- avoid unnecessary circulation of Disclosure material;

- restrict access to the QR reporting portal;
- remind all involved persons of their confidentiality obligations;
- record or monitor access to sensitive information where practicable; and
- investigate suspected confidentiality breaches.

Despite reasonable precautions, a Reporter's identity may sometimes be capable of being inferred from the nature of the information or surrounding circumstances. Taylor will nevertheless take reasonable steps to minimise that risk.

A suspected breach of confidentiality may be reported through:

- another WPO;
- the QR reporting portal;
- ASIC, APRA or the ATO, where applicable; or
- an independent legal practitioner.

13. Support and Protection

Taylor will consider the support and protection needs of a Reporter as soon as reasonably practicable.

This may include assessing:

- whether the Reporter's identity is known or may become known;
- who may have a motive to cause Detrimental Conduct;
- whether any threats, conflict or adverse treatment have already occurred;
- the likelihood and seriousness of possible harm;
- whether the risk may change during or after the process; and
- what protective measures are reasonably available.

Depending on the circumstances, Taylor may:

- appoint a nominated support contact;
- allow a support person to attend appropriate meetings;
- provide access to Taylor's Employee Assistance Program for eligible employees and immediate family members;
- provide information about independent counselling, legal or professional support;
- adjust reporting lines;
- modify duties, work arrangements or work location;
- separate relevant personnel;
- monitor the Reporter's workplace environment;
- review proposed employment or management decisions affecting the Reporter;
- separately assess or investigate alleged Detrimental Conduct; and
- take corrective, disciplinary or remedial action.

The People Team may assist with support where appropriate and unconflicted. An alternative support contact must be made available where:

- the Disclosure concerns the People Team;
- the People Team is involved in an employment process affecting the Reporter; or
- the Reporter reasonably perceives a conflict.

Support may also be provided to persons who are mentioned in, or are the subject of, a Disclosure. Different people should generally provide support to opposing parties where this is necessary to preserve confidentiality or avoid conflicts.

Access EAP is available to eligible employees and immediate family members on **1800 818 728**.

14. Deliberately False Information

Taylor does not tolerate a Disclosure that a person knows to be false or intentionally misleading.

A person who deliberately provides information they know to be untrue, or intentionally fabricates or misrepresents material information, may be subject to disciplinary, contractual or other appropriate action.

However:

- a Disclosure is not false merely because it cannot be substantiated;
- a Disclosure is not false merely because an investigation does not establish the allegations;
- a person will not be penalised merely because their concern is ultimately found to be incorrect; and

- a person does not need to have all relevant information or evidence before making a Disclosure.

The relevant consideration is whether the person had reasonable grounds for the concern and did not knowingly provide false or intentionally misleading information.

15. Training, Accessibility and Records

Accessibility

This Policy will be:

- available to Taylor's officers and employees through Taylor's HR system or intranet;
- included or referenced in relevant induction materials;
- made available on Taylor's external website;
- communicated through appropriate internal awareness activities; and
- made reasonably accessible to external Eligible Whistleblowers.

Training

Taylor will provide training appropriate to each person's role, including:

- general awareness training for employees;
- practical training for managers and leaders;
- specialist training for WPOs and other authorised recipients;
- investigation training for internal personnel who may conduct investigations;
- confidentiality, privacy and information-handling training;
- training concerning Detrimental Conduct and support obligations; and
- appropriate governance and decision-maker training.

Records

All records relating to Disclosures, assessments and investigations must be securely stored.

Access must be:

- role-based;
- restricted to persons with an authorised need to know;
- consistent with confidentiality obligations; and
- reviewed when a person's involvement in the matter ends.

Technical administration of the QR reporting portal does not, by itself, entitle the People Team or any other person to access the content of all Disclosures.

16. Policy Review and Updates

The People Team is responsible for coordinating the review of this Policy.

This Policy will be reviewed:

- at least every two years;
- following a material change to applicable law or regulatory guidance;
- where Taylor changes its reporting arrangements or nominated WPOs;
- following a material change to Taylor’s organisational or governance structure;
- where an incident or review identifies a weakness in the framework; or
- where otherwise directed by the Chief Executive Officer.

Any identified issue will be addressed within a reasonable timeframe.

This Policy does not form part of any employment contract.

Taylor may amend or replace this Policy from time to time, provided that it continues to meet its applicable legal obligations.

The latest approved version of the Policy will apply, and material changes will be appropriately communicated.

Approved by

Clive Wickham
Chief Financial Officer

Schedule A – Tax-Related Disclosures

The *Taxation Administration Act 1953* (Cth) provides separate whistleblower protections for certain disclosures relating to tax matters. Depending on the circumstances, these protections may apply separately from, or in addition to, the protections available under the *Corporations Act 2001* (Cth).

Who is eligible

You may be an eligible tax whistleblower if you are, or have been:

- an officer or employee of Taylor;
- an individual who supplies goods or services to Taylor, whether paid or unpaid;
- an employee of a person who supplies goods or services to Taylor;
- an associate of Taylor;
- the spouse or child of one of the people described above; or
- a dependant of one of those people, or of their spouse.

You do not need to identify yourself for a tax-related disclosure to qualify for protection.

What can be reported

A tax-related disclosure may qualify for protection where:

- you disclose information to the Commissioner of Taxation and consider that the information may assist the Commissioner to perform functions or duties under a taxation law in relation to Taylor or an associate of Taylor;
- you disclose information to an eligible recipient, have reasonable grounds to suspect that the information indicates misconduct or an improper state of affairs or circumstances concerning the tax affairs of Taylor or an associate, and consider that the information may assist the recipient to perform relevant tax-related functions or duties; or
- you disclose information to the Tax Practitioners Board or the Commissioner and consider that it may assist the Tax Practitioners Board to perform its functions or duties in relation to Taylor or an associate.

Tax affairs include affairs relating to tax imposed, assessed or collected under a law administered by the Commissioner of Taxation.

Who you can report to

A qualifying tax-related disclosure may be made to:

- a Taylor Whistleblower Protection Officer who has been formally authorised to receive tax-related disclosures;
- an auditor of Taylor, including a member of an audit team conducting an audit;
- a registered tax agent or BAS agent who provides relevant services to Taylor;
- a director, company secretary or senior manager of Taylor;
- another Taylor officer or employee whose functions or duties relate to Taylor's tax affairs;
- the Commissioner of Taxation;
- the Tax Practitioners Board, where the information may assist it to perform its functions;
- the Inspector-General of Taxation; or
- a legal practitioner for the purpose of obtaining legal advice or legal representation concerning the tax-whistleblower protections.

A disclosure made to a medical practitioner or psychologist for the purpose of obtaining medical or psychological care, treatment or counselling may also qualify for protection.

Protections

If your disclosure qualifies for protection under the Taxation Administration Act:

- you are not subject to civil, criminal or administrative liability, including disciplinary action, merely for making the disclosure;
- no contractual or other remedy may be enforced, and no contractual right may be exercised, against you because of the disclosure;
- a contract cannot be terminated on the basis that making the disclosure breached the contract;
- you have qualified privilege in respect of the disclosure;
- victimisation and threats of detriment are prohibited;
- you may be entitled to compensation or other remedies if you suffer detriment; and

- where the disclosure is made to the Commissioner of Taxation or the Tax Practitioners Board, the information disclosed is generally not admissible against you in criminal or penalty proceedings, other than proceedings concerning the falsity of the information.

These protections apply to the making of the disclosure. They do not prevent you from being held responsible for separate misconduct revealed by the disclosure.

Confidentiality

Your identity, and information likely to lead to your identification, will only be disclosed:

- with your consent;
- to the Commissioner of Taxation;
- to a member of the Australian Federal Police;
- to a legal practitioner for the purpose of obtaining legal advice or representation concerning the tax-whistleblower provisions;
- to the Inspector-General of Taxation, Tax Practitioners Board or another person or body prescribed by law; or
- as otherwise permitted under the Taxation Administration Act.

Information about the matters raised may be disclosed without your consent where:

- your identity is not disclosed;
- the information is reasonably necessary to investigate the relevant misconduct or improper circumstances; and
- all reasonable steps are taken to reduce the risk that you will be identified.