



YOUR  
SMILE.  
OUR  
VISION.

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## SDI LIMITED

### Whistleblower Policy

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## **Whistleblower Policy**

### **1 Introduction**

- 1.1 This Whistleblower Policy is an essential part of good risk management and corporate governance within SDI Limited and its subsidiaries (“SDI”). The implementation of this Policy may help uncover misconduct that may not otherwise be detected.
- 1.2 SDI is committed to having open relationships with its internal and external stakeholders, where stakeholders feel comfortable disclosing their concerns.

### **2 What does this Whistleblower Policy cover?**

- 2.1 This Policy covers the following areas:
  - a) Purpose of this Policy (see Sect. 3).
  - b) Who this Policy applies to (see Sect. 4).
  - c) Matters this Policy applies to (see Sect. 5).
  - d) Who can receive a disclosure (see Sect. 6).
  - e) How to make a disclosure (see Sect. 7).
  - f) Legal protections for Disclosers (see Sect. 8).
  - g) Support and practical protection for Disclosers (see Sect. 9).
  - h) Handling and investigating a disclosure (see Sect. 10).
  - i) Ensuring fair treatment of individuals mentioned in a disclosure (see Sect. 11), and
  - j) Ensuring the Policy is easily accessible (see Sect. 12).
  - k) Monitoring & review (see Sect. 13).

### **3 Purpose of this Policy**

- 3.1 The main purposes of this Policy include:
  - *to encourage more disclosures of wrongdoing, which may not be uncovered unless there is a safe and secure means for disclosing wrongdoing within SDI;*
  - *to help deter wrongdoing, in line with SDI’s risk management and governance framework;*
  - *to ensure individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported;*
  - *to ensure disclosures are dealt with appropriately and on a timely basis;*
  - *to provide transparency around SDI’s framework for receiving, handling and investigating disclosures;*
  - *to strengthen the whistleblowing culture within SDI;*
  - *to support SDI’s long-term sustainability and reputation;*
  - *to meet SDI’s legal and regulatory obligations;*
  - *promoting better compliance with the law and promoting a more ethical culture, by increasing awareness that there is a higher likelihood that wrongdoing will be reported;*
  - *to satisfy the ASX Corporate Governance Principles and Recommendations.*

### 3.2 Corporations Act and Tax Whistleblower Regimes

- This Policy has been prepared primarily in relation to the whistleblowing protections available under the Corporations Act 2001 (the “Corporations Act Whistleblower Regime”);
- However, there are also whistleblowing protections available under the Taxation Administration Act 1953 (the “Tax Whistleblower Regime”), which are also relevant to SDI and its stakeholders;
- Unless otherwise indicated, the content of this Policy relates to the Corporations Act Whistleblower Regime.

## 4 Who this Policy applies to

- 4.1 This Policy and the whistleblower protections in the Corporations Act apply **only** to an individual (the “**Discloser**”) who is, or has been, any of the following in relation to SDI:
- a) an officer or employee – for example, current and former employees (including employees who are permanent, part-time, fixed-term or temporary, interns, secondees or managers), directors and company secretaries;
  - b) a supplier of services or goods to SDI (whether paid or unpaid), including their employees – for example, current and former contractors, consultants, service providers and business partners who supply services or goods;
  - c) an associate of SDI; and
  - d) a relative, dependant or spouse of an individual in paragraphs (a), (b) and (c) above – for example, relatives, dependants or spouse of current and former employees, contractors, consultants, service providers, suppliers and business partners.

*The whistleblower protections under the Tax Whistleblower Regime apply to a similar range of individuals.*

- 4.2 However, a Discloser **only** qualifies for protection under the Corporations Act if:
- they have made a disclosure of information:
    - relating to a “**Disclosable Matter**” (see Sect. 5.2);
    - directly to an “**Eligible Recipient**” or the relevant regulator (see Sects. 6.2 & 6.4), **or**
  - they have made a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Corporations Act (see Sect. 6.3), **or**
  - they have made an “**Emergency Disclosure**” or “**Public Interest Disclosure**” (see Sect. 6.5).

*The whistleblower protections in the Taxation Administration Act operate in a similar way; however, emergency or public interest disclosures are not available under that Act.*

*Persons making disclosures under the Corporations Act Whistleblower Regime or the Tax Whistleblower Regime should receive independent legal advice and shouldn't rely on this Policy as legal advice.*

- 4.3 Disclosers:
- should not discuss the details of their disclosure to persons who are not Eligible Recipients (see Sect. 6.2), as any such discussions would not be covered by the protections available under the Corporations Act Whistleblower Regime (*or, if applicable, the Tax Whistleblower Regime*) (see Sect. 8).
  - should be discreet about:

- having made a disclosure;
- the information contained within the disclosure; and
- the identity of the person/s the subject of their disclosure.

## **5 Matters this Policy applies to**

5.1 It is important for Disclosers to understand that:

- some disclosures may qualify for protection under the Corporations Act (see Sect. 5.2); and
- some disclosures may not qualify for this protection and may not be covered by this Policy (see Sect. 5.3).

### **5.2 Disclosable Matters qualifying for protection**

5.2.1 Disclosable Matters that qualify for protection under the Corporations Act are defined in Sects 5.2.2 and 5.2.3.

5.2.2 Disclosable Matters involve information the Discloser has reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances, in relation to SDI or a related body corporate of SDI:

- The term “misconduct” is defined in the Corporations Act to include “fraud, negligence, default, breach of trust and breach of duty” ;
- The phrase “improper state of affairs or circumstances” is not defined in the Corporations Act and is intentionally broad. For example, it may involve conduct that is not unlawful but:
  - may indicate a systemic issue the relevant regulator should know about, or
  - may indicate a risk to consumers or to public safety.
- A Discloser must have “reasonable grounds to suspect”, which is an objective test. A mere allegation with no supporting information is not likely to be considered as having “reasonable grounds to suspect”. However, a Discloser does not need to prove their allegations.

5.2.3 Without limiting Sect. 5.2.2, Disclosable Matters also include information about SDI or a related body corporate of SDI if the Discloser has reasonable grounds to suspect the information indicates those entities (including their employees or officers) have engaged in conduct that:

- a) constitutes an offence against, or a contravention of, a provision of any of the following:
  - i) the Corporations Act 2001.
  - ii) the Australian Securities and Investments Commission Act 2001.
  - iii) the Banking Act 1959.
  - iv) the Financial Sector (Collection of Data) Act 2001.
  - v) the Insurance Act 1973.
  - vi) the Life Insurance Act 1995.
  - vii) the National Consumer Credit Protection Act 2009.
  - viii) the Superannuation Industry (Supervision) Act 1993.
  - ix) an instrument made under an Act referred to above; or
- b) constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; or
- c) represents a danger to the public or the financial system.

5.2.4 Types of wrongdoing that could be Disclosable Matters and covered by this Policy include:

- illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property;
- fraud, money laundering or misappropriation of funds;
- offering or accepting a bribe;
- financial irregularities;
- failure to comply with, or breach of, legal or regulatory requirements – e.g. the slavery, slavery-like and human trafficking offences under the Criminal Code (Cwth); and
- engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure.

Crimes against persons or property – e.g. assault, burglary – should be reported to the Police immediately.

*To qualify for protection under the Tax Whistleblower Regime:*

- *the Discloser must have reasonable grounds to suspect that the information indicates misconduct or an improper state of affairs or circumstances in relation to the tax affairs of SDI or an associate; and*
- *the Discloser must consider that the information may assist the Eligible Recipient (see Sect. 6.2) to perform their functions or duties regarding the tax affairs of SDI or an associate.*

5.2.5 A Discloser can still qualify for protection even if their disclosure turns out to be incorrect.

### **5.3 Disclosures not qualifying for protection**

5.3.1 Disclosures that are not **Disclosable Matters** (as defined in Sects. 5.2.2 and 5.2.3) do not qualify for protection under the Corporations Act and cannot be disclosed under this Policy. However, such disclosures may be protected under other legislation and may be covered by other SDI policies or processes.

#### **5.3.2 Personal work-related grievances**

- a) Disclosures that relate solely to personal work-related grievances, and that do not relate to detriment or threat of detriment to the Discloser (see Sect. 8.1(b)), do not qualify for protection under the Corporations Act. Workplace grievances are within the jurisdiction of the Fair Work Act 2009.
- b) Personal work-related grievances are matters that relate to the Discloser's current or former employment and have, or tend to have, implications for the Discloser personally, but:
  - do not have any other significant implications for SDI (or another entity); **or**
  - do not relate to any conduct, or alleged conduct, about a Disclosable Matter referred to in Sect. 5.2.3(a), (b) or (c) above.
- c) Some examples of grievances that may be personal work-related grievances include:
  - an interpersonal conflict between the Discloser and another employee;
  - a decision that does not involve a breach of workplace laws;

- a decision about the engagement, transfer or promotion of the Discloser;
  - a decision about the terms and conditions of engagement of the Discloser; or
  - a decision to suspend or terminate the engagement of the Discloser, or otherwise to discipline the Discloser.
- d) A personal work-related grievance may still qualify for protection under the Corporations Act if:
- it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (i.e. a mixed report);
  - SDI has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the Discloser's personal circumstances;
  - the Discloser suffers from or is threatened with detriment for making a disclosure (see Sect. 8.1(b)); or
  - the Discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act (see Sect. 6.3).
- e) Personal work-related grievances that are not covered by this Policy may be raised with Human Resources.

### 5.3.3 Other matters not covered by this Policy

Other disclosures that may not be Disclosable Matters (as defined in Sects. 5.2.2 and 5.2.3) would not be covered by this Policy and the processes set out in this Policy – these may include:

- alleged breaches of SDI's policies, which should be reported to relevant managers or Human Resources;
- workplace health and safety concerns, which should be reported to Human Resources.

## 6 Who can receive a disclosure

### 6.1 Overview

This section sets out who, both within and outside SDI, can receive disclosures from a Discloser that qualify for protection – see:

- Sect. 6.2 – Eligible Recipients.
- Sect. 6.3 – Disclosure to legal practitioners.
- Sect. 6.4 – Disclosure to regulatory bodies.
- Sect. 6.5 – Public interest and emergency disclosures.

### 6.2 Eligible Recipients of disclosures

6.2.1 To qualify for protection as a whistleblower under the Corporations Act, the Discloser must disclose a Disclosable Matter directly to an Eligible Recipient.

6.2.2 An Eligible Recipient includes:

- a) an officer or senior manager of SDI or related body corporate.

An "officer" is defined in the Corporations Act and includes a director or company secretary of SDI.

A “senior manager” is generally a senior executive within SDI, other than a director or company secretary, who:

- i) makes or participates in making decisions that affect the whole, or a substantial part, of the business of SDI, or
  - ii) has the capacity to significantly affect SDI’s financial standing.
- b) the internal or external auditor (including a member of an audit team conducting an audit) or actuary of SDI or a related body corporate; and
  - c) a person authorised by SDI to receive disclosures that may qualify for protection under the Corporations Act.

6.2.3 SDI encourages Disclosers to make disclosures of Disclosable Matters to any of the following internal and external Eligible Recipients:

- SDI’s Managing Director;
- SDI’s Director of Finance & Chief Operating Officer;
- SDI’s Global HR Manager;
- SDI’s external auditor.

Their names and contact details are in Sects. 7.4.1 & 7.5.1.

6.2.4 *In the case of the Tax Whistleblower Regime, Eligible Recipients also include:*

- *registered tax agents or BAS agents who provide services to SDI; and*
- *any other employee or officer who has functions or duties that relate to the tax affairs of SDI.*

6.2.5 *SDI encourages Disclosers to make a disclosure to one of SDI’s internal or external Eligible Recipients in the first instance, to identify and address wrongdoing as early as possible. SDI acknowledges that Disclosers may make a disclosure directly to a regulator – see Sect. 6.4.*

### **6.3 Disclosure to legal practitioners**

6.3.1 Disclosures to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act are also protected (even in the event the legal practitioner concludes that a disclosure does not relate to a Disclosable Matter’).

6.3.2 *This is also the case in relation to the Tax Whistleblower Regime.*

### **6.4 Disclosure to regulatory bodies**

6.4.1 Disclosers who disclose Disclosable Matters to ASIC or the Australian Prudential Regulation Authority (“APRA”) also qualify for protection under the Corporations Act.

6.4.2 *A similar position exists in relation to the Tax Whistleblower Regime and disclosures to the Commissioner of Taxation.*

### **6.5 Public interest disclosures and emergency disclosures**

6.5.1 Disclosures can be made to a journalist or parliamentarian under certain circumstances and qualify for protection under the Corporations Act – see:

- Sect. 6.5.2 – Public interest disclosure;
- Sect. 6.5.3 – Emergency disclosure.

6.5.2 A ‘**public interest disclosure**’ is the disclosure of information to a journalist or a parliamentarian, where:

- a) at least 90 days have passed since the Discloser made a disclosure to ASIC or APRA that qualifies for protection under the Corporations Act;

- b) the Discloser does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure;
  - c) the Discloser has reasonable grounds to believe that making a further disclosure of the information is in the public interest; and
  - d) before making the public interest disclosure, the Discloser has given written notice to the body to which the previous disclosure was made that:
    - i) includes sufficient information to identify the previous disclosure, and
    - ii) states the Discloser intends to make a public interest disclosure.
- 6.5.3 An '**emergency disclosure**' is the disclosure of information to a journalist or parliamentarian, where:
- a) the Discloser has previously made a disclosure of the information to ASIC or APRA that qualifies for protection under the Corporations Act;
  - b) the Discloser 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;
  - c) before making the emergency disclosure, the Discloser has given written notice to the body to which the previous disclosure was made that:
    - i) includes sufficient information to identify the previous disclosure, and
    - ii) states the Discloser intends to make an emergency disclosure, and
  - d) the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.
- 6.5.4 It is important for the Discloser to understand the above criteria for making public interest or emergency disclosures. *A Discloser should contact an independent legal adviser before making a public interest or emergency disclosure.*

## **7 How to make a disclosure**

- 7.1 SDI has a range of internal and external disclosure options i.e.:
- disclosure to Eligible Recipients who are internal to SDI – see Sect. 7.4 for details; and
  - disclosure to an Eligible Recipient who is external to SDI – see Sect. 7.5 for details.
- 7.2 These disclosure options permit disclosures that are secure and facilitate disclosures outside normal business hours.
- 7.3 Information on how disclosures can be made anonymously is set out in Sect. 7.7.

### **7.4 Internal disclosure**

- 7.4.1 Disclosures to individuals internal to SDI can be made to any of the following Eligible Recipients in the following ways:
- Samantha Cheetham, Managing Director:
    - Phone: +61 3 8727 7111
    - Email: [whistleblowing@sdi.com.au](mailto:whistleblowing@sdi.com.au)
    - Mail: 3 – 15 Brunsdon Street, Bayswater, Victoria 3153.
  - John Slaviero, Director of Finance & Chief Operating Officer:
    - Phone: +61 3 8727 7111
    - Email: [whistleblowing@sdi.com.au](mailto:whistleblowing@sdi.com.au)
    - Mail: 3 – 15 Brunsdon Street, Bayswater, Victoria 3153.



- Chiara Soccio, Global HR Manager:
  - Phone: +61 3 8727 7111
  - Email: whistleblowing@sdi.com.au
  - Mail: 3 – 15 Brunsdon Street, Bayswater, Victoria 3153.

7.4.2 Note that emails sent to whistleblowing@sdi.com.au are received by SDI's Global HR Manager. If a Discloser prefers to send details of a Disclosable Matter to an Eligible Recipient's direct email address, the Discloser may send an email to whistleblowing@sdi.com.au requesting the Eligible Recipient's direct email address.

## **7.5 External disclosure**

7.5.1 Disclosures to an individual external to SDI can be made to the following Eligible Recipient in the following ways:

- Anneke du Toit, Partner, Deloitte
- Phone: +61 3 9671 7000
- Email:
- Mail: 550 Bourke Street, Melbourne, Victoria 3000.

## **7.6 Who to contact for additional information**

If Disclosers wish to seek additional information before making their disclosure, they can contact either SDI's:

- Global HR Manager; or
  - Director of Finance & Chief Operating Officer
- whose details are in Sect. 7.4.1.

## **7.7 Anonymous disclosures**

7.7.1 Disclosures made anonymously are still protected under the Corporations Act – see Sect. 8.1(a). *This is also the case regarding disclosures under the Tax Whistleblower Regime.*

7.7.2 Should Disclosers wish to make an anonymous disclosure, they could:

- a) email their disclosure to an Eligible Recipient using a pseudonym (which would enable a back and forth exchange);
- b) send their disclosure to an Eligible Recipient by mail (which would not enable a back and forth exchange – so care would need to be taken to include all relevant details and evidence); or
- c) contact the Eligible Recipient by phone.

7.7.3 Disclosers who wish to make an anonymous disclosure should bear the following in mind:

- A Discloser can choose to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalized;
- *A Discloser can refuse to answer questions they feel could reveal their identity at any time, including during follow-up conversations;*
- *A Discloser who wishes to remain anonymous should maintain ongoing two-way communication, so the Eligible Recipient and SDI's Whistleblower Investigation Officer can ask follow-up questions or provide feedback, otherwise the investigation may be restricted or may not be able to proceed.*

## 7.8 Disclosure to regulators

- Nothing in this Policy prevents Disclosers from making a disclosure externally to the relevant regulator – e.g. ASIC, APRA or *the Commissioner of Taxation* – see Sect. 6.4;
- Contact details for this purpose would be available from the regulator’s website.

## 8 Legal protections for Disclosers

8.1 Disclosers who qualify for the Corporations Act’s whistleblower protections have the following protections under that Act (see paragraphs (a) to (d) below), which apply to:

- disclosures to internal or external Eligible Recipients;
- disclosures to legal practitioners;
- disclosures to regulators;
- public interest and emergency disclosures made in accordance with the Corporations Act.

### a) Identity protection (confidentiality)

- A person (including SDI) has a legal obligation to protect the confidentiality of a Discloser’s identity. It is a criminal offence for a person (including SDI) to disclose the identity of a Discloser or information that is likely to lead to the identification of the discloser, unless they have the consent of the Discloser (subject to the next paragraph).
- A person can disclose the information contained in a disclosure with or without the Discloser’s consent:
  - if:
    - the information does not include the Discloser’s identity
    - the person has taken all reasonable steps to reduce the risk the Discloser will be identified as a result of the disclosure, and
    - it is reasonably necessary for investigating the issues raised in the disclosure;
  - if the disclosure is made to:
    - ASIC, APRA or the Commissioner of Taxation
    - a member of the Australian Federal Police, or
    - a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the Corporations Act Whistleblower Regime or the Tax Whistleblower Regime.
- *Should there be a breach of confidentiality, the Discloser can lodge a complaint:*
  - *with SDI, by contacting SDI’s Global HR Manager, whose details are in Sect. 7.4.1, or*
  - *with the relevant regulator, ASIC or APRA.*
- *The Tax Whistleblower Regime operates in a similar way, although the relevant regulator is the Commissioner of Taxation.*

### b) Victimisation - protection from detrimental acts or omissions

- It is a criminal offence for a person (including SDI) to engage in conduct that causes detriment to a Discloser (or another person) in relation to a disclosure if:

- the person believes or suspects that the Discloser (or another person) made, may have made, proposes to make or could make a disclosure that qualifies for protection under the Corporations Act, and
- the belief or suspicion is the reason, or part of the reason, for the detrimental conduct.
- It is also a criminal offence for a person (including SDI) to make a threat to cause detriment to a Discloser (or another person) in relation to a disclosure. A threat may be express or implied, or conditional or unconditional. A Discloser (or another person) who has been threatened in relation to a disclosure does not have to actually fear that the threat will be carried out.
- The Corporations Act defines detrimental conduct as including the following:
  - dismissal of an employee;
  - injury of an employee in his or her employment;
  - alteration of an employee's position or duties to his or her disadvantage;
  - discrimination between an employee and other employees of the same employer;
  - harassment or intimidation of a person;
  - harm or injury to a person, including psychological harm;
  - damage to a person's property;
  - damage to a person's reputation;
  - damage to a person's business or financial position; or
  - any other damage to a person.
- *Examples of actions that are not detrimental conduct (where relevant):*
  - *administrative action that is reasonable for the purpose of protecting a Discloser from detriment (e.g. moving a Discloser who has made a disclosure about their immediate work area to another office to prevent them from detriment); and*
  - *managing a Discloser's unsatisfactory work performance, if the action is in line with SDI's performance management framework.*
- *The Tax Whistleblower Regime provides similar protection against detrimental conduct and threats of detrimental conduct.*

c) Compensation and other remedies

- A Discloser (or any other employee or person) can seek compensation and other remedies through the courts against SDI and SDI's officers and employees if:
  - they suffer loss, damage or injury because of a disclosure and detrimental conduct (see Sect. 8.1(b)); and
  - in relation to SDI, if there is detrimental conduct by another person (including SDI's officers and employees) and SDI fails to take reasonable steps to ensure the other person doesn't engage in detrimental conduct.
- In deciding what order to make against SDI, a court will take into account:
  - whether SDI took reasonable precautions, and exercised due diligence, to avoid the detrimental conduct;
  - the extent to which SDI gave effect to its Whistleblower Policy; and
  - any duty SDI was under to prevent the detrimental conduct, or to take reasonable steps to ensure the detrimental conduct wasn't engaged in.

Hence the importance of SDI having and implementing an effective whistleblowing process.

- *The Tax Whistleblower Regime has similar provisions.*
  - *Disclosers should seek independent legal advice in this context.*
- d) Civil, criminal and administrative liability protection
- A Discloser is protected from any of the following in relation to their disclosure:
    - civil liability e.g. any legal action against the Discloser for breach of an employment contract, duty of confidentiality or another contractual obligation;
    - criminal liability e.g. attempted prosecution of the Discloser for unlawfully releasing information, or use of the disclosure as evidence against the Discloser in a prosecution (other than for making a false disclosure); and
    - administrative liability, including disciplinary action for making the disclosure.
  - The protections do not grant immunity for any misconduct a Discloser has engaged in that is revealed in their disclosure.
  - *A disclosure under the Tax Whistleblower Regime has similar protections.*

## 9 Support and practical protection for Disclosers

9.1 SDI will support Disclosers and protect disclosers from detriment in various ways, including the following:

### 9.1.1 Identity protection (confidentiality)

- a) SDI will, in practice, protect the confidentiality of a Discloser's identity – for example:
- Reducing the risk the Discloser will be identified from the information contained in a disclosure:
    - *All personal information or reference to the Discloser witnessing an event will be redacted;*
    - *The Discloser will be referred to in a gender-neutral context;*
    - *Where possible, the Discloser will be contacted to help ascertain aspects of their disclosure that could inadvertently identify them; and*
    - *Disclosures will be handled and investigated by appropriately trained staff.*
  - Secure record-keeping and information-sharing processes
    - *All paper and electronic documents and other materials relating to disclosures will be stored securely;*
    - *Access to all information relating to a disclosure will be limited to those directly involved in managing and investigating the disclosure;*
    - *Only a restricted number of people who are directly involved in handling and investigating a disclosure will be made aware of a Discloser's identity or information that is likely to lead to the identification of the Discloser (subject to the Discloser's consent);*
    - *Communications and documents relating to the investigation of a disclosure will not to be sent to an email address or to a printer that can be accessed by other staff; and*
    - *Each person who is involved in handling and investigating a disclosure will be reminded about the confidentiality requirements,*

*including that an unauthorised disclosure of a Discloser's identity may be a criminal offence.*

- b) *When initially communicating with a Discloser, SDI's Whistleblower Protection Officer is responsible for discussing SDI's measures for ensuring confidentiality of their identity.*

*Note that, in practice, people may be able to guess the Discloser's identity if:*

- *the Discloser has previously mentioned to other people that they are considering making a disclosure;*
- *the Discloser is one of a very small number of people with access to the information; or*
- *the disclosure relates to information a Discloser has previously been told privately and in confidence.*

#### 9.1.2 Protection from detrimental acts or omissions

- a) SDI will, in practice, protect disclosers from detriment by several measures, including:
- *processes for assessing the risk of detriment against a Discloser and other persons (e.g. other staff who might be suspected to have made a disclosure), which will commence as soon as possible after receiving a disclosure;*
  - *support services – for example, an Employee Assistance Program funded by SDI for confidential counselling (for further details, please contact Human Resources or refer to SDI's staff noticeboards);*
  - *strategies SDI can employ to help a Discloser minimise and manage stress, time or performance impacts, or other challenges resulting from the disclosure or its investigation;*
  - *actions to protect a Discloser from risk of detriment—for example, SDI could allow the Discloser to perform their duties from another location, reassign the Discloser to another role at the same level, make other modifications to the Discloser's workplace or the way they perform their work duties, or reassign or relocate other staff involved in the Disclosable Matter;*
  - *processes for ensuring management are aware of their responsibilities to maintain the confidentiality of a disclosure, address the risks of isolation or harassment, manage conflicts, and ensure fairness when managing the performance of, or taking other management action relating to, a Discloser;*
  - *procedures on how a Discloser can lodge a complaint if they have suffered detriment, and the actions SDI may take in response to such complaints (e.g. the complaint could be investigated as a separate matter by an officer who is not involved in dealing with disclosures and the investigation findings will be provided to SDI's Board or Audit Committee); and*
  - *interventions for protecting a Discloser if detriment has already occurred—for example, SDI could investigate and address the detrimental conduct, such as by taking disciplinary action, or SDI could allow the Discloser to take extended leave, develop a career development plan for the Discloser that includes new training and career opportunities, or offer compensation or other remedies;*
  - *SDI has processes for assessing and controlling the risk of detriment, which form part of SDI's risk management framework;*

- b) *A Discloser may seek independent legal advice or contact regulatory bodies, such as ASIC, APRA or the Commissioner of Taxation, if they believe they have suffered detriment.*

## 10 Handling and investigating a disclosure

10.1 SDI will handle and investigate Disclosable Matters (i.e. disclosures covered by this Policy and that qualify for protection under the Corporations Act) in the manner set out in Sects. 10.2 and 10.3.

### 10.2 Handling a disclosure

10.2.1 These are the key steps SDI will take after a disclosure is received:

- a) After an Eligible Recipient (see Sect. 6.2) receives a disclosure the disclosure must be forwarded:

- to SDI's Whistleblower Investigation Officer ("WIO") within 72 hours;
- without any identifying details if the Discloser has not consented to their details being given to the WIO.

Typically, the WIO will be SDI's Global HR Manager, provided the Global HR Manager doesn't have a conflict of interest in relation to the disclosure.

- b) The WIO will consider the disclosure to assess:

- whether it's been received from a **Discloser** (as defined in Sect. 4.1);
- whether it relates to a **Disclosable Matter** (as defined in Sect. 5.2); and
- whether it's been received by an **Eligible Recipient** (as defined in Sect. 6.2);

and to decide whether the disclosure **qualifies** for protection under the Corporations Act Whistleblower Regime (or the Tax Whistleblower Regime).

- c) If the disclosure **does not** qualify, the WIO will communicate with the individual who made the disclosure and advise them that their disclosure can't be dealt with under this Policy. However, this doesn't preclude the matter being investigated by SDI under another process.

- d) If the disclosure **does** qualify, the WIO will, within 7 days of receiving the disclosure:

- i) advise SDI's:

- Managing Director;
- Director of Finance & Chief Operating Officer; and
- Chairman of the SDI Audit Committee

(collectively the "Whistleblowing Panel") that a qualifying disclosure has been received and the WIO has commenced an investigation that will usually be completed within 60 days of the WIO receiving the disclosure; and

- ii) advise the Discloser of (i) also.

- e) Membership of the Whistleblowing Panel may change from time to time. When the Whistleblowing Panel becomes involved with a disclosure, its membership for the purposes of all dealings and decisions in relation to that disclosure will exclude the WIO for the disclosure and any member of

the Whistleblowing Panel who has a conflict of interest in relation to the disclosure.

### **10.3 Investigating a disclosure**

10.3.1 These are the key steps SDI will take in investigating a disclosure:

- a) The investigation will be carried out by the WIO, who will abide by the following:
  - i) the WIO will determine the nature and scope of the investigation, which will be agreed with the Whistleblowing Panel.
  - ii) the WIO will:
    - ensure the investigation is objective, fair, independent and confidential;
    - seek to determine whether there is enough evidence to substantiate or refute the matters reported;
    - ensure the investigation is independent of the Discloser, the individuals who are the subject of the disclosure, and the department or business unit involved;
    - ensure those involved in the investigation don't have a conflict of interest.
  - iii) unless the Discloser has consented, the WIO cannot disclose information that is likely to lead to the identification of the Discloser as part of its investigation process—unless:
    - the information does not include the Discloser's identity;
    - the WIO removes information relating to the Discloser's identity or other information that is likely to lead to the identification of the Discloser (e.g. the Discloser's name, position title and other identifying details); and
    - it is reasonably necessary for investigating the issues raised in the disclosure.
  - iv) the WIO may need technical, financial or legal assistance to carry out the investigation.
- b) If the WIO expects the investigation to take more than 60 days to complete, the WIO will advise the Whistleblowing Panel and, separately, the Discloser of the expected completion date.
- c) The WIO and the Whistleblowing Panel will ensure fair treatment of individuals mentioned in a disclosure – refer to Sect. 11 for additional details.
- d) At the conclusion of the investigation:
  - the WIO will issue a written report to the Whistleblowing Panel regarding the WIO's findings and recommendations – the method of documenting and reporting these findings will depend on the nature of the disclosure;
  - the Whistleblowing Panel will consider the written report and, within 30 days of receiving the report, make a decision in relation to the disclosure;
  - the WIO will notify the Discloser and others involved in the disclosure of the outcome (there may be circumstances where it may not be appropriate to report the outcome to the Discloser or others); and
  - the Whistleblowing Panel will report the disclosure and the outcome of the investigation to SDI's Audit Committee.

10.3.2 Keeping a Discloser informed

- A discloser will be provided with regular updates, if the Discloser can be contacted (including through anonymous channels). The frequency and timeframe may vary depending on the nature of the disclosure.

### 10.3.3 Confidentiality & records

SDI will ensure:

- the confidentiality of its disclosure handling and investigation process; and
- that appropriate records and documentation for each step in the process are maintained

## 11 Ensuring fair treatment of individuals mentioned in a disclosure

SDI will ensure the fair treatment of employees who are mentioned in a Disclosable Matter (i.e. a disclosure that qualifies for protection under the Corporations Act), including those who are the subject of a disclosure. In summary:

- disclosures will be handled confidentially, when it is practical and appropriate in the circumstances;
- each disclosure will be assessed and may be the subject of an investigation;
- the objective of an investigation is to determine whether there is enough evidence to substantiate or refute the matters reported;
- when an investigation needs to be undertaken, the process will be objective, fair and independent;
- an employee who is the subject of a disclosure will be advised about the subject matter of the disclosure as and when required by principles of natural justice and procedural fairness and prior to any actions being taken—for example, if the disclosure will be the subject of an investigation;
- an employee who is the subject of a disclosure may contact the Employee Assistance Program funded by SDI for confidential counselling (for further details, please contact Human Resources or refer to SDI's staff noticeboards);
- SDI may determine the most appropriate time to inform the individual who is the subject of a disclosure about the investigation, provided SDI informs the individual before making any adverse finding against them.

## 12 Ensuring this Policy is easily accessible

### 12.1 Disclosers within SDI

To help ensure this Policy, and updates to the Policy, are widely disseminated to, and easily accessible by, SDI's officers and employees, SDI will:

- email the Policy to all SDI employees;
- summarise the Policy within SDI's employee handbook;
- include the Policy and any updates within SDI's website;
- incorporate the Policy as part of an employee's induction, e.g. via the employee handbook;

### 12.2 Disclosers outside SDI

To ensure Disclosers outside SDI can access SDI's Whistleblower Policy, the Policy is available on SDI's external website.



### **13 Monitoring & review**

SDI will:

- a) periodically review and/or update the contents of its Whistleblower Policy and rectify any issues in a timely way.
- b) monitor the effectiveness of its Whistleblower Policy and processes and implement improvements where appropriate.
- c) report to SDI's Audit Committee on the results of SDI's reviews and monitoring under paragraphs (a) and (b).

30 December 2019