



## WHISTLEBLOWER POLICY

### **Purpose/ Scope**

At Aussie Automotive Group (AAG) our Code of Conduct emphasizes the importance of Respect, Accountability, and Integrity. We are committed to fostering a culture where individuals feel safe to raise matters of concern. We understand that people that have a working relationship with AAG are often the first to realise when something may be wrong. However, they may not wish to speak up for fear of appearing disloyal or may be concerned about being victimized or subject to reprisals for reporting wrongdoing.

The purpose of this document is to outline the procedure for employees to take if they become aware of any serious issue. This policy aims to provide clarity on how AAG supports individuals so that they:

- Are encouraged to express their concerns
- Know how to express their concerns
- Know what will happen when they express their concerns
- Feel safe in expressing their concerns

This policy is designed to complement the normal communication channels between parties to address questions, concerns, suggestions or complaints. For instance, if employees have any concerns about what is proper conduct for themselves or others, it is expected they will do the right thing and raise their concern. Please note that this policy does not form part of any contract of employment or any industrial instrument.

### **What is a Whistleblower?**

The term “Whistleblower” is usually used to refer to someone who discloses a serious issue (“Reportable Conduct”) to people or authorities that have the power or perceived willingness to take corrective action.

The AAG Whistleblower Policy provides the opportunity for any person to make his or her complaint, including anonymous complaints, to the Reporting Officers in order for appropriate action to be taken in case of alleged breaches of internal or external regulations or other irregularities (including those related to accounting, internal accounting controls and auditing matters).

### **What is Reportable Conduct under the Policy?**

Reportable Conduct under the Whistleblower Procedures is defined as conduct that is illegal, unacceptable or undesirable, or a concealment of such conduct. It includes:

#### **1. Fraudulent / Corrupt behaviour**

Fraud is defined as:

- Deceptive, dishonest, corrupt or unethical behavior involving AAG’ systems and processes, customers or third parties that causes or enables potential financial loss or economic disadvantage to AAG or any other person or organisation. It includes theft of money, data or other property, whether or not deception is involved.
- Deliberate falsification, concealment, destruction or use of falsified documentation used, or intended for use, for a normal business purpose or the improper use of information or position; or
- Knowingly providing or publishing financial records or financial statements that are false or misleading in any way.



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Corrupt behaviour is defined as:

- A worker dishonestly acting or dishonestly failing to act, in the performance of functions of their work, or dishonestly taking advantage of their work to obtain any benefit for themselves, AAG or for another person or organisation, or to cause loss to another party / person; or
- Accepting or providing secret / undeclared commissions or bribes.

### 2. Adverse Behaviour

This is defined as:

- Unethical behaviour or misconduct, including breaches of AAG's policies and Code of Conduct;
- Improper conduct detrimental to the interests of AAG which may cause financial or non-financial loss (including harassment and unsafe work-practices); or
- Other behaviour which is contrary to AAG's values and/or compliance standards.

### 3. Legal or Regulatory Non-compliance

Legal or regulatory non-compliance is illegal behaviour (e.g. theft, drug sale / use, violence or threatened violence and criminal damage against property) and all breaches of applicable legislation, regulations and laws. This includes breaches of work health and safety legislation, environmental damage, false declarations before a regulatory officer, and any facilitation or enablement of breaches of employment / immigration law.

### 4. Questionable Accounting and Auditing Practices

Questionable accounting includes accounting or auditing practices that:

- May be technically or arguably legal, but do not comply with the intent or spirit of the law;
- Do not comply with accounting or auditing standards;
- Involve an inappropriate or questionable interpretation of accounting or auditing standards;
- Are fraudulent or deceptive in nature but are either not undertaken by the employee(s) with the intent to gain or cause loss; or undertaken in the belief they will benefit individuals within AAG or the organisation as a corporate entity.

### 5. Reprisals

Reprisals are adverse actions taken against a person as a result of raising an issue or complaint in accordance with these procedures. For the purposes of these procedures, reprisals include (but are not limited to):

- Dismissal or demotion;
- Any form of victimisation, intimidation or harassment;
- Discrimination;
- Current or future bias;



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- Action causing injury, loss or damage; or
- Threats (express or implied, conditional or unconditional) to cause detriment, as well as actually causing detriment.

For the avoidance of doubt, Reportable Conduct does not include 'personal work-related grievances.' These are generally grievances relating to a staff member's current or former employment or engagement (or that of their relative or dependent who is a staff member) that have implications for that person personally, and that do not have broader implications for AAG. For example, an interpersonal conflict between staff members, or a decision relating to employment or engagement, such as a transfer, promotion or disciplinary action of a staff member.

### **Aussie Automotive Group**

3 August 2021