



THE STAR

# The Star Entertainment Group

## WHISTLEBLOWER POLICY

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## 1. PURPOSE

The Star Entertainment Group Limited (SGR) is committed to conducting business in a manner which is safe, ethical, professional and compliant with the law.

This Policy supports the Code of Conduct by establishing methods of reporting instances of suspected unethical, illegal, fraudulent or undesirable conduct involving any aspect of SGR's business activities.

This Policy also describes the measures SGR will take so that persons who make a report under this Policy may do so without fear of intimidation, reprisal or disadvantage.

This Policy is made available to SGR's officers and employees on SGR's intranet.

## 2. SCOPE

This Policy articulates the standards expected of everyone who performs work for and on behalf of SGR inclusive of all Directors, employees, contractors and labour hire firms (our employees).

A breach of this Policy may be regarded as also breaching SGR's Code of Conduct, depending on the circumstances in which the breach occurred. A breach of this Policy and/or the Code of Conduct may result in disciplinary action which may include termination of employment with SGR.

## 3. WHAT IS REPORTABLE CONDUCT

Conduct which is reportable under this Policy includes conduct which you may reasonably suspect is:

- corrupt, fraudulent or dishonest behaviour, including soliciting, offering or accepting bribes, facilitation payments or any other such benefit
- illegal (including theft, drug sale/use, violence or threatened violence and criminal damage to property)
- in breach of SGR policies, procedures or Code of Conduct;
- indicative of gross mismanagement or any other improper state of affairs
- indicative of serious misconduct
- the cause of financial or reputational loss to SGR;
- unsafe in the work place; or
- a danger to the public.

## 4. HOW YOU CAN MAKE A REPORT

You may make a report of any behaviour which you become aware of and which you consider may be Reportable Conduct (in section 3). The report may be made to any of the following people:

- To your immediate leader, manager, or other senior manager within the area where you work.
- To any of the following people, who are members of the Ethics Panel:
  - Chief Legal and Risk Officer
  - Chief People & Performance Officer
  - Group General Counsel
  - Chief Operating Officer, The Star Gold Coast
  - Group Investigations Manager.

- Through SGR's secure whistleblower service e-TIPS. [email [etips@etika.com.au](mailto:etips@etika.com.au); phone 1800 499 114 a free call within Australia].
- To SGR's internal audit group or the external auditor: EY.
- To the Australian Securities and Investments Commission or the Australian Taxation Office.
- A legal representative if engaged to advise on a disclosure.

A report may be submitted anonymously if you do not wish to disclose your identity when making the report.

Wherever possible, a report should be made in writing and should set out as much information as possible about the matter being reported including:

- A description of the conduct that is being reported and the reason why it is considered to be Reportable Conduct
- The names of all persons involved in the matter being reported
- Date(s) when the conduct occurred. This may be a range of dates if the conduct occurred over a period of time.
- Location of where the conduct occurred.
- Contact details of any other persons who may be able to assist with an investigation of the matter that has been reported.

If you are unable to make a written report, or would prefer not to make a written report, the person to whom you have made the report should document the matters set out above. Nothing in this Policy should be taken to mean a person cannot make a report to a relevant regulator including:

- The Australian Securities and Investment Commission
- The Australian Taxation Office
- A Police Officer
- A state Casino regulator.

## **5. INVESTIGATIONS OF REPORTABLE CONDUCT**

SGR will investigate all matters reported under this Policy. All reports will be referred to the Ethics Panel.

Reports relating to any SGR director will be brought to the attention of the Chairman of the SGR Board.

Reports relating to executive managers and compliance staff will be brought to the attention of the Chairman of the Risk and Compliance Committee.

The Ethics Panel is responsible for managing investigations of Reportable Conduct.

All investigations will be carried out objectively and confidentially, and independently of line management.

SGR may work with law enforcement agencies and may, in appropriate circumstances, hand over the investigation to third-party investigators, or other specialists.

Any finding of wrongdoing arising from an investigation of Reportable Conduct will be referred to the Chief People and Performance Officer (or delegate) to determine appropriate disciplinary action. Progress of an investigation including findings and outcomes from an investigation will be communicated to the discloser by the Chair of the Ethics Panel (or their delegate) consistent with privacy and other relevant law.

To enhance accountability, the Chairman of the Board Risk and Compliance Committee will be able to access any reports relating to employees (excluding other Directors) and review the action taken.

## 6. PROTECTION OF WHISTLEBLOWERS

SGR will protect the workplace rights of any employee (including where relevant to a Specified Person) who makes a report in relation to Reportable Conduct. The Ethics Panel will help safeguard the employee against potential reprisals for making reports under this Policy.

Any employee who makes a report under this Policy should not be personally disadvantaged or suffer any future bias in relation to his or her employment with SGR.

Retaliation, intimidation or victimisation of any employee who reports genuine concerns will not be tolerated and will result in appropriate disciplinary action, which may include termination of employment.

Conversely, if it can be shown that a report is made in bad faith (for example, false information provided as an act of revenge), appropriate disciplinary action will be taken.

Employees who feel they are being victimised for reporting a matter should raise this issue with any member of the Ethics Panel or with Etika through the e-TIPS service.

An employee will also be granted reasonable and appropriate protection during any investigation (for example paid special leave, alternative duties, or relocation).

The Corporations Act 2001 also gives special protection to disclosures about breaches of that Act, subject to certain conditions being met. Additional details are included in **Appendix A**.

For this Policy a **Specified Person** is:

- a director or officer of The Star Entertainment Group;
- an employee of The Star Entertainment Group;
- a contractor or their employee who has a contract to supply goods or services to The Star Entertainment Group; or
- a spouse, partner, relative or dependant of any of the above.

## 7. ACCOUNTABILITY

### 7.1 SGR Board

The SGR Board is responsible for:

- Approving and monitoring the implementation of this Policy.

### 7.2 PCSR Committee

The PCSR Committee is responsible for:

- Communicating to the SGR Board all serious matters relating to the administration of or investigations resulting from the application of this policy
- Receiving reports from the Ethics Panel regarding reports made under this Policy
- Reviewing recommendations from the Ethics Panel regarding the administration of this Policy and potential amendments to the Policy
- Regularly reviewing the effectiveness of the e-TIPS program.

### 7.3 Ethics Panel

The Ethics Panel is responsible for:

- Overseeing the application of this Policy
- Investigating reports of breaches of this Policy

- Reporting findings of breach of this Policy to the Chief People & Performance Officer for consideration of appropriate disciplinary action
- Overseeing the periodic review of this Policy and recommending to the PCSR Committee any changes required to maintain the Policy's ongoing effectiveness
- Providing an annual report to the PCSR Committee on matters relevant to the ongoing effectiveness of the Policy including a summary of incidents reported through e-TIPS.

#### 7.4 SGR Leaders

SGR Leaders are responsible for:

- Acting sensitively and professionally when approached by an employee about a potential report the employee is considering in respect of Reportable Conduct
- Documenting details of any report made by an employee to them in respect of Reportable Conduct
- Referring reports made to them under this Policy to the Ethics Panel or to the Chief Legal and Risk Officer at the earliest practicable opportunity
- Keeping confidential all information received in relation to a report under this Policy
- Monitoring that employees under their supervision complete relevant training about this Policy and the Code of Conduct provided through SGR's Learning Management System.

#### 7.5 Our Employees

Our employees are expected to:

- Report in accordance with this Policy any instances of known, suspected or potential cases of Reportable Conduct which they become aware of in the course of their employment
- Complete relevant training about this Policy and the Code of Conduct provided through SGR's Learning Management System.

### 8. ADMINISTRATION OF THE POLICY

The Ethics Panel is responsible for reviewing the effectiveness of, disseminating and reporting breaches of the Policy to the Board where appropriate.

This Policy shall be reviewed no less frequently than every two years and any changes approved by the Board.

### 9. GLOSSARY

**Ethics Panel** means the Ethics Panel established under SGR's Code of Conduct.

**Eligible Disclosure** is a report of reportable conduct made consistent with the requirements of this Policy or the Corporations Act.

**PCSR Committee** means the People, Culture, and Social Responsibility Committee of the Board

**Reportable Conduct** means conduct by an employee which is known or suspected to be conduct of the type described in Clause 3 of this Policy

**Risk and Compliance Committee** means the Risk and Compliance Committee of the Board

**SGR Leaders** means any employee who exercises the function of a manager or supervisor of other employees.

**Specified Person (eligible whistleblower)** is defined in Section 6

**Whistleblowing** is the confidential reporting of misconduct or activities which are unsafe, illegal or dishonest by an insider of an organisation.

**Work** means either paid or unpaid duties designed to advance the business interests of The Star Entertainment Group Limited and all of its related bodies corporate.

## APPENDIX A: STATUTORY PROTECTED DISCLOSURES

### Protected Disclosures Under the Corporations Act

The law provides protection to certain classes of people who report breaches of the Corporations Act and the ASIC Act. This includes reports of such breaches made via e-TIPS.

To be afforded specific protection under the provisions of the Corporations Act, the person must be:

- a director or officer of The Star Entertainment Group;
- an employee of The Star Entertainment Group;
- a contractor or their employee who has a contract to supply goods or services to The Star Entertainment Group; or
- a spouse, partner, relative or dependant of any of the above.

Collectively, in this Policy, these persons will be referred to as “Specified Persons” (see Section 6).

To gain protection under the Corporations Act, a Specified Person must have reasonable grounds to suspect that The Star Entertainment Group, or an officer or employee of The Star Entertainment Group, has, or may have, contravened a provision of the Corporations Act or done (not done) something that could responsibly be considered disclosable under this Policy.

Failure to establish reasonable grounds may result in the Specified Person’s report not being a protected disclosure and the Specified Person not being afforded protection under the Corporations Act.

If a Specified Person satisfies the requirements of the Corporations Act, they may be afforded protection from:

- any retaliation for making the disclosure;
- having civil or criminal action taken against them; and
- disclosure of their identity to parties outside the investigation.

Further, the Corporations Act provides the Specified Person with civil remedies, which may be used if any form of retaliation has been taken against them.

More information about eligible disclosures to ASIC can be found at the ASIC website. <https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/>

## Australian Tax Office (ATO)

Individuals are protected under the law when they disclose tax avoidance behaviour and other tax issues to the ATO about an entity (includes an individual) with whom they are, or have been, in a relationship.

### Qualifying for protection

In order to qualify for protection as a tax whistleblower, certain conditions must be satisfied. You must:

- be, or have been, in a specific relationship with the entity you are reporting about, for example, you are an employee or former employee, or a dependant or spouse
- report the entity to the ATO or to an eligible recipient who is someone in a position to take appropriate action –this includes someone appointed by the entity the disclosure is about, for example, an internal auditor
- consider that the information will help the ATO or the recipient perform their duties under taxation law.

Whether or not you are a tax whistleblower, the ATO will not disclose any information given to them which would identify you. Alternatively, you may choose to report to the ATO anonymously.

### Information you can disclose

The law protects eligible tax whistleblowers who make a disclosure:

- if they consider the information may assist the ATO to perform duties under a taxation law in relation to the entity about which the disclosure is made, or
- where the person has reasonable grounds to suspect that the information they intend to provide indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the entity or an associate of the entity,
- consider the information may assist the eligible recipient to perform their duties under a taxation law in relation to the entity about which the disclosure is made.

Eligible recipients are generally internal to the entity about which the disclosure is made or have a relationship with that entity that is relevant to its tax affairs such as a registered tax or BAS agent who provides services to the entity.

More information about eligible disclosures to the ATO can be found at the ATO website.  
<https://www.ato.gov.au/general/gen/whistleblowers/>

## APPENDIX B

### ETHICS PANEL CONTACT INFORMATION

Position	Name
Independent Consultant	Susan Cunningham
Chief Legal and Risk Officer	Paula Martin
Group Investigations Manager	Kevin Houlihan
Chief People & Performance Manager	Kim Lee
Chief Operating Officer, The Star Gold Coast	Jessica Mellor
Group General Counsel	Andrew Power