



We encourage disclosures of all Wrongdoing by our people

Whistleblower Protection Policy

Principles

- We encourage the disclosure of Wrongdoing by our people
- We will protect a Whistleblower's identity in accordance with this policy
- We will protect a Whistleblower from detriment or threat in accordance with this Policy
- We will ensure a person who discloses Wrongdoing can do so safely, securely and with the confidence they will be protected and supported
- We will comply with all legislative requirements to afford statutory protections to people who make a Protected Report.

What's in this policy

- Our commitment to you
- Who can be an Eligible Whistleblower
- What Wrongdoing you may report under this policy
- Confidential Reporting Options
- How a concern will be assessed as a Protected Report
- Protection and support available to you
- How we handle Protected Reports
- Reporting to the Board
- Review, Access, Training and Further Information



THE STAR

Whistleblower Protection Policy

THE STAR ENTERTAINMENT GROUP

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Approved by: The Star Entertainment Group Limited Board of Directors

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Whistleblower Protection Policy

1. Our commitment to you

The Star Entertainment Group Limited (**The Star**) is committed to fostering a speak-up culture. This commitment is underpinned by our Code of Conduct and our values, which guide our behaviour and how we do business.

We encourage you to call out all wrongdoing, including any improper, unethical or illegal activity. The Whistleblower Program provides you a secure, safe and confidential way to do so and we will protect and support a person who raises a concern in accordance with this policy.

The purpose of this policy is to:

- encourage a genuine disclosure of Wrongdoing by setting out how to raise concerns
- deter wrongdoing, in line with The Star's risk management and governance framework
- communicate how The Star provides protection and support to you if you make a disclosure under this Policy
- explain how the Star will investigate and address a concern raised under this Policy
- ensure individuals who disclose Wrongdoing can do so safely, securely and with confidence that they will be protected and supported; and
- comply with the legislative requirements under the Corporations Act and the Taxation Administration Act to ensure statutory protection is afforded to anyone who makes a Protected Report.

If there is inconsistency between this policy and the provision of relevant legislation, the provisions of the relevant legislation will apply to the extent of the inconsistency. This policy is applied in accordance with the laws of the relevant jurisdictions where we operate.

2. Who can be an Eligible Whistleblower?

This policy applies to employees, directors and other persons described as "Eligible Whistleblowers".

You are an Eligible Whistleblower and can make a report under this policy if you are, or have previously been:

- (a) an employee of The Star; (e.g. current and former employees who are permanent, part-time, fixed-term or temporary, interns, secondees, managers, and directors);
- (b) an officer or associate of The Star;
- (c) a person who supplies goods or services to The Star, whether paid or unpaid, or employee of such a person;
- (d) a spouse, relative or dependent of one of the above.

A customer cannot be an Eligible Whistleblower.

3. What Wrongdoing may be reported under this policy?

If you reasonably suspect Wrongdoing, you may report it under this Policy and it will be assessed for whether it qualifies for Whistleblower protection.

Generally, Wrongdoing includes any conduct an Eligible Whistleblower has reasonable grounds to suspect:

- (a) is about misconduct or an improper state of affairs or circumstances concerning The Star;
- (b) is about misconduct or an improper state of affairs or circumstances in relation to the tax affairs of The Star or an associated company which the Whistleblower considers may assist to perform the functions or duties in relation to the tax affairs of The Star;
- (c) indicates that The Star or any of its officers or employees has engaged in conduct that:
 - (i) involves a breach of or is an offence against any of the following Commonwealth laws: the Corporations Act, the ASIC Act, the Banking Act 1959, the Financial Sector (Collection of Data) Act 2001, the Insurance Act 1973, the Life Insurance Act 1995, the National Consumer Credit Protection Act 1973, or the Superannuation Industry (Supervision) Act 1993, or regulations made under those laws;
 - (ii) is an offence against any other Commonwealth law that is punishable by imprisonment of 12 months or more;
 - (iii) indicates a systemic issue that a relevant regulator (such as NSW Independent Casino Commission (NICC) or the Queensland Office of Liquor and Gaming Regulation (OLGR) should know about to properly perform its functions;
 - (iv) indicates a significant risk to public safety or the stability of, or confidence in, the financial system, even if it does not involve breach of a particular law; or
 - (v) is indicative of dishonest or unethical behaviour or practices that may cause consumer harm.

These matters are referred to as “**Wrongdoing**” in this policy.

3.1 Incorrect reporting

You will not be penalised and you can still qualify for protection if the information you report turns out to be incorrect.

3.2 Examples of Wrongdoing

Examples of Wrongdoing that can be reported under this policy include, but are not limited to:

- (a) Fraud (including dishonest activity, misappropriation of funds, or covering up fraud in financial reports)
- (b) Corrupt behaviour (including bribery or dishonestly taking advantage of an employment position)
- (c) Legal or regulatory non-compliance

- (d) Illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property
- (e) Enabling money laundering or breach of Anti-Money Laundering (AML) or Counter-Terrorism Financing (CTF) laws
- (f) Conduct endangering health and safety or causing damage to the environment
- (g) Conduct likely to damage the reputation of The Star
- (h) Information that indicates a significant risk to public safety
- (i) Taking or threatening to take detrimental action against a person who has made a disclosure or is suspected to have made, or planning to make a disclosure
- (j) Deliberate concealment of information tending to show any of the matters listed above
- (k) Involves harassment, discrimination, victimisation or bullying, other than personal work-related grievances as defined in the Corporations Act.

3.3 What if my concern relates to a personal, work-related grievance?

Generally, Wrongdoing does not include personal work-related grievances.

We encourage everyone to speak up about concerns. However, if your concern relates solely to a personal work-related grievance, it is unlikely to qualify for protection under the law or be covered by this Policy.

Personal work-related grievances relate to an individual's current or former employment arrangements, performance, remuneration outcomes or personal circumstances that do not have significant implications for the organisation (for example an interpersonal conflict between you and another employee, or a decision about your employment that does not breach workplace laws).

The Star has dedicated processes in place to handle personal work-place grievances. For concerns of this nature, please refer to the [Grievance Policy](#)

In some circumstances, a personal work-related grievance may still be a protected disclosure. Further details are set out in Annexure A.

4. Confidential Reporting Options

4.1 How can I make a report under this policy?

You can make a report by contacting:

- (a) The Whistleblower telephone hotline – an independently run reporting service operated by “Your Call”.
- (b) The Rely online platform – a secure reporting platform, operated by The Star.
- (c) A designated internal and external individual or organisation who is eligible to receive protected disclosures.

Further information on each reporting avenue is provided below.

(a) Calling the Whistleblowing Hotline “Your Call”

You can make a report via telephone to the external whistleblowing hotline service operated by Your Call, by calling **1800 319 826** (9am to midnight AEST on business days).

You may elect to:

- remain anonymous;
- share your details with Your Call only; or
- share your details with Your Call and The Star.

Your Call will obtain relevant details from you and will provide a report to one of the Disclosure Officers listed in Annexure A, who will determine the next steps.

You will be provided with a unique identification number enabling you to log in to The Star's report portal (star.relyplatform.com/report) after submitting a disclosure. The report portal will provide access to the status of your report and a confidential Message Board to remain in contact with The Star (even if you are anonymous). You can then communicate directly with The Star via the report portal whilst remaining anonymous, if you wish.

If you are deaf, or have a hearing or speech impairment and would like to make a report using the hotline service, you can contact Your Call through the National Relay Service via www.relayservice.gov.au and requesting Your Call's hotline 1800 319 826.

If you have difficulty speaking or understanding English, you can contact Your Call through the Translating and Interpreting Service (TIS) 131 450 and ask for Your Call on 1800 319 826.

(b) Logging a report online via the Rely online platform

You can make a report to our online report portal at any time by accessing (star.relyplatform.com/report) You can elect to remain anonymous or choose to share your contact details with The Star.

If you make a report on the online report portal, your report will be received by one of the Disclosure Officers listed in Annexure A, who will then determine the next steps.

You will be provided with a unique identification number enabling you to communicate with the Star, anonymously if you wish.

The Rely online platform supports reporting through translations into the following languages: simplified Chinese, Vietnamese, Korean, Thai and Japanese.

(c) Report to a designated internal or external individual

You may make a report in person, in writing, verbally or by telephone directly to any of the people or organisations listed in Annexure A.

4.2 Can I remain anonymous when making a report?

- (a) Yes. You may remain anonymous when making a Protected Report. There is no requirement to provide your name or identify yourself at any stage during the reporting or investigation process or after the investigation is finalised. You can also decide not to answer questions that you feel may reveal your identity. You can also choose to provide your identity to the person that you are making the report to but not consent to them sharing your identity with anyone else.
- (b) We will respect your right not to identify yourself. However, if you choose to remain anonymous, this may affect the ability of The Star to investigate and properly communicate with you about the report.

- (d) The Star encourages disclosers who would prefer to remain anonymous to maintain ongoing two-way communication with The Star, to allow The Star to ask follow-up questions and provide feedback. This can also be done using the Your Call hotline service or the online Rely platform report portal (star.relyplatform.com/report).

4.3 Disclosure must be made with reasonable grounds

- (a) To obtain whistleblower protection under the legislation, your report must be made with reasonable grounds. In practice, this means there is more than just a suspicion of potential Wrongdoing and there is some information that supports the allegation. You do not need to prove the allegations, but you are encouraged to provide evidence in support of your disclosure, if it is safely available.
- (b) You can still qualify for protection even if the information you provide turns out to be incorrect or unsubstantiated, provided you meet the criteria in section 5.

4.4 False reporting

False reporting will be treated seriously. If we find that you have intentionally made a false report (for example, if you know a report is untrue and you report it to harm, annoy, or cause distress to someone), we may take disciplinary action against you, which may include termination of your employment or engagement with us.

5. Will my concern be assessed as a Protected Report?

Reports will be eligible for the legal protections outlined in this policy, where:

- (a) The report is made by an Eligible Whistleblower (see section 2);
- (b) The report is made through one of the reporting options specified in section 4; and
- (c) The report contains information, based on reasonable grounds, that concerns Wrongdoing in relation to The Star (see section 3 & Annexure A).

If your report meets all three criteria, it is a **Protected Report**.

If your report doesn't meet the above criteria, we encourage you to raise your concerns, however it may not attract the legal protections outlined in this policy.

6. Protection and support available to you

If you make a Protected Report, you are entitled to the benefit of certain protections under the Corporations Act or the Taxation Administration Act. These protections apply regardless of whether you make a Protected Report to one of our Disclosure Officers, to Your Call or to another entity specified in Annexure A, such as ASIC.

6.1 Protecting your identity

- (a) If you make a Protected Report, your disclosure will be treated as confidential in accordance with legal requirements.
- (b) If you make a Protected Report, it is illegal for a person to disclose your identity or information that is likely to lead to identification of your identity, unless:
 - (i) you give your consent;
 - (ii) the disclosure is required by law; or
 - (iii) the disclosure is made to:

- (A) a professional legal advisor (including The Star's legal team) for the purpose of obtaining legal advice or representation; or
 - (B) authorised regulatory bodies, such as ASIC, APRA or a member of the Australian Federal Police.
- (c) However, a person who is dealing with a Protected Report may disclose information that is reasonably necessary for the purposes of investigating the report, provided that the information does not include your identity. If this happens, reasonable steps will be taken to reduce the risk that you will be identified as a result of the report (for example by removing your personal information or other details that are likely to identify you).
- (d) To maintain confidentiality of your identity, The Star will:
 - (i) ensure personal information or references to your identity are redacted in all investigation and reporting documents;
 - (ii) refer to you in gender-neutral terms where possible and contact you to help identify certain aspects of your disclosure that could inadvertently identify you;
 - (iii) ensure the information you provide and all materials relevant to a Protected Report are held securely with access limited only to the individuals necessary to investigate your Protected Report and to support and protect the Whistleblower; an
 - (iv) take reasonable steps to ensure our personnel understand the requirements of this policy.
- (e) You should also be aware that during an investigation, it may be necessary for us to tell the people who are believed to be involved in the Wrongdoing about the alleged Wrongdoing. This is to ensure a fair investigation and provide those people with an opportunity to respond to the allegations. Although we will not tell these people your identity unless you give consent, it is possible that the details of the report may lead them to believe that they know the identity of the person who made the Protected Report.
- (f) You should also be aware that it may be possible for others to guess your identity if:
 - (i) you previously mentioned to other people that you are considering making a disclosure;
 - (ii) you are one of a very small number of people with access to the information; or
 - (iii) your disclosure relates to information that you have previously been told privately and in confidence.
- (g) Any breach of confidentiality will be treated as a serious matter and may be the subject of disciplinary action up to and including dismissal or termination of engagement with The Star. Breaches of Whistleblower confidentiality are also an offence under the Corporations Act and the Taxation Administration Act and serious penalties apply for both individuals and corporations.
- (h) If you believe your confidentiality as a Whistleblower has been breached, you can make a complaint to one of the Disclosure Officers listed in Annexure A or by

contacting Your Call. You can also lodge a complaint with ASIC, APRA or the ATO.

6.2 Protection against detrimental conduct

- (a) The Star is committed to protecting the rights of those who make Protected Reports and will not tolerate any detriment or threats of detriment against you or any other person (e.g. suspected whistleblowers or people who participate in investigations).
- (b) It is an offence under the Corporations Act and the Taxation Administration Act to cause, or threaten to cause, detriment to a person because they or someone else has made, may have made, proposes to make or could make a Protected Report and serious penalties apply for both individuals and corporations. A person who is subject to such detriment may also seek compensation or other remedies from a Court if they have suffered loss, damage or injury because of a Protected Report or because The Star failed to take reasonable precautions and exercise due diligence to prevent the detriment.
- (c) “Detriment” includes dismissal, suspension, demotion, or termination of your employment or engagement with us; changes to your employment, position, or duties to your disadvantage; discrimination; harassment or intimidation; harm or injury (including psychological harm); damage to property, reputation, business or financial position; or any other damage.
- (d) The following actions are not considered to be detriment:
 - (i) reasonable administrative action taken to protect a Whistleblower from detriment (e.g. relocating them to another office to prevent victimisation);
 - (ii) managing unsatisfactory work performance of a Whistleblower, in line with The Star’s usual performance management framework.
- (e) The Star will protect you from detriment arising from making a Protected Report by:
 - (i) conducting a risk assessment of the disclosure to identify and manage risk of negative consequences;
 - (ii) where applicable, making reasonable adjustments as required to allow the Whistleblower to perform their duties at work without being potentially exposed to detriment (e.g. by changing reporting lines or location);
 - (iii) implementing strategies to help the Whistleblower minimise and manage stress, time or performance impacts or other challenges resulting from the disclosure or its investigation;
 - (iv) making available support services such as access to The Star’s independent Employee Assistance Program (EAP).
- (f) If you believe you have suffered detriment, you are encouraged to obtain independent legal advice in relation to your rights. You can make a complaint to one of the Disclosure Officers listed Annexure A or by contacting Your Call. You can also lodge a complaint with ASIC, APRA or the ATO.

6.3 Protection against litigation

If you make a Protected Report, you are protected from any of the following legal actions for doing so:

- (a) Civil liability (e.g. any legal action against you for breaching an employment contract, a duty of confidentiality or another contractual obligation);
- (b) Criminal liability (e.g. legal action against you for unlawfully releasing information, or other use of the Protected Report against you in a criminal proceeding (other than for making a false disclosure);
- (c) Administrative liability (e.g. disciplinary action for making the Protected Report).

You are still responsible for your own actions. These protections do not prevent action being taken against you for any Wrongdoing that you are involved in that is revealed in your report.

6.4 Other support available

- (a) We will support you while your Protected Report is being handled by The Star.
- (b) If necessary, The Star will appoint a Protection Officer to arrange or coordinate support and protection for Whistleblowers who have made or are in the process of making a Protected Report. You can contact one of the Disclosure Officers listed in Annexure A, to discuss how a Protection Officer may be able to provide support and protection.
- (c) The role of the Protection Officer is to:
 - (i) assess your immediate welfare and protection needs;
 - (ii) safeguard your interests in accordance with this policy and the law; and
 - (iii) address any issues or concerns of detriment.
- (d) Employees may also contact our Employee Assistance Program operated by Assure. You can request an appointment with Assure directly, either via the [website](#), or phone (free call 1800 808 374).

7. How we handle Protected Reports

Any person who receives a Protected Report made under this policy must ensure the report is managed in compliance with this policy and any relevant procedures. This is to ensure that the protections available for the Whistleblower are not compromised and that The Star meets its legal obligations to you.

7.1 How do we investigate reports of Wrongdoing?

- (a) Reports of alleged Wrongdoing made in accordance with this policy will be treated seriously and where appropriate will be thoroughly investigated by The Star in accordance with this policy
- (b) After receiving a report about Wrongdoing, we will assess the information provided to determine whether it is a Protected Report, how it will be handled and whether an investigation is required. The Star's response to a report will vary depending on the nature of the report and the amount of information provided. The precise steps to be taken to investigate a report will differ in individual cases but may include:
 - (i) determination of the nature and scope of an investigation;
 - (ii) the appointment of an internal or external investigator (if it has been determined that an investigation is required), who is able to conduct the investigation in a fair, objective and independent manner;

- (iii) the investigator or other person asking the Whistleblower whether they consent to their identity being disclosed to investigate the report;
 - (iv) interviewing the Whistleblower and any other relevant person to obtain information about the report;
 - (v) determination of the nature of any technical, financial or legal advice that may be required to support the investigation;
 - (vi) review of relevant documents and other information in relation to the report;
 - (vii) the investigator making findings regarding the conduct reported.
- (c) Generally, if you can be contacted, we will confirm receipt of your disclosure within 2 Business Days. The investigation of a Protected Report will commence as soon as reasonably possible from the date we receive it. However, there may be reasons why an investigation may take longer. If we think there might be a delay with the investigation, we will tell the person who made the Protected Report (where possible).
- (d) Where possible and assuming that you can be contacted, you will be kept informed of when the investigation process has begun, while the investigation is in progress and after the investigation has been finalised, subject to confidentiality and privacy considerations.
- (e) The Star may decide to take action in response to any findings which may include, but is not limited to, disciplinary action, reporting the matter to an appropriate regulator, conducting training or addressing procedural and policy deficiencies.

7.2 Treatment of employees who are the subject of a Protected Report

- (a) The Star will take all reasonable steps to ensure that any employee who is the subject of a Protected Report is afforded fair treatment and an impartial investigation in accordance with this policy. Generally, when an investigation is conducted, employees who are the subject of a Protected Report may be, within the constraints of confidentiality:
- (i) told about the substance of the allegations;
 - (ii) given a fair and reasonable opportunity to respond to the allegations before the investigation is finalised; and
 - (iii) informed about the findings of the investigation and given an opportunity to respond to those conclusions before any action is taken against them (subject to legal, privacy and confidentiality requirements).
- (b) Before providing any information to an employee who is the subject of a Protected Report we will:
- (i) make sure the information does not include the Whistleblower's identity;
 - (ii) make sure we have taken all reasonable steps to reduce the risk that the Whistleblower will be identified from the information; and
 - (iii) only provide information that is reasonably necessary for investigating the issues raised in the Protected Report.
- (c) Employees who are the subject of a Protected Report may access The Star's independent Employee Assistance Program (EAP) for additional support.

7.3 Internal reviews

- (a) If you make a Protected Report, or you are the subject of a Protected Report, and you are not satisfied with the outcome, you may ask for an internal review of our decision.
- (b) Internal reviews will be directed to the Ethics Panel, or an alternative Disclosure Officer if there is a conflict.
- (c) We may refuse to conduct an internal review if no new information is available or if the new information would not change the outcome.
- (d) If you are not satisfied with our response, you may lodge a report or complaint with ASIC, APRA or the ATO in accordance with the law.

8. Supporting Mechanisms

8.1 Reporting to the Board

- (a) The Board Audit Committee will be provided with confidential reports on the number and type of whistleblowing incidents quarterly to enable it to address any issues at a regional or group level. The Audit Committee and the Risk, Compliance and Regulatory Performance Committee may be provided additional information. Reports will be a “no names” basis to maintain the confidentiality of matters raised under this policy.
- (b) The Board Audit Committee will monitor the Whistleblower Program to ensure that the broader trends, themes and/or emerging risks highlighted by the disclosures made under this policy are addressed and mitigated as part of The Star’s risk management and corporate governance.

8.2 Access, Training and Policy Contact

- (a) This policy will be available to officers and employees of The Star on the intranet under the section [“Policies, Procedures and Forms”](#). A copy is also available on The Star Entertainment Group website under the section [“Corporate Governance”](#) to ensure it is accessible for all Eligible Whistleblowers.
- (b) The Chief People & Performance Officer is responsible for conducting upfront and ongoing education and training on the whistleblower policy, processes and procedures to all officers and employees.
- (c) If you require further information in relation to this policy, or how to make a Protected Report, you can contact: Judith Mackenzie, GM People Partnerships judith.mackenzie@star.com.au.

8.3 Relationship to other policies

This policy forms part of The Star’s Whistleblowing Program, risk management system and corporate governance framework. Related documents and resources include:

- Policies under the “compliance” section of the intranet [“Policies, Procedures and Forms”](#).
- Policies within the [“Corporate Governance”](#) section of The Star Entertainment Group website.

8.4 Definitions

APRA means Australian Prudential Regulation Authority

ASIC means Australian Securities & Investments Commission

ASIC Act means Australian Securities and Investments Commission Act 2001 (Cth)

ATO means the Australian Taxation Office

Corporations Act means Corporations Act 2001 (Cth)

Detriment has the meaning specified in section 6.2

Disclosure Officer means a person appointed by The Star as the preferred recipient of internal disclosures made under this policy. The Disclosure Officers' details are set out in Annexure A

Eligible Whistleblower has the meaning set out in [section 2](#).

Protected Report is defined in section 5.

Taxation Administration Act means Taxation Administration Act 1953 (Cth).

Whistleblower means a person who falls within one of the categories described in [section 3](#) of this policy and who makes a report of Wrongdoing, based on reasonable grounds, to one of the people described in section 4 or Annexure A.

Wrongdoing is defined in section 3 with examples.

8.5 Breaches

- (a) Any instances of non-compliance with this Policy should be treated in accordance with the TSEG Incident, Issue and Breach Management Policy.
- (b) All TSEG Staff must comply with this Policy. An intentional breach of this Policy may be considered as misconduct and may result in re-assessment or revocation of bonus or incentive allocation and/or disciplinary action up to and including termination of your employment or services.

8.6 Review & Previous versions

This policy may be reviewed and amended from time to time and will be reviewed by The Star at least every two years.

Version	Approval date	Approved by	Summary of changes
1	01 March 2018	TSEG Board	Original issue
2	22 September 2022	TSEG Board	General enhancements
3	22 November 2022	TSEG Board	Rewrite to address ASIC Regulatory guidance on whistleblowing policies (RG270)

Annexure A – Contact points for making a Protected Report

The following individuals and organisations are authorised to receive Protected Reports:

1. The whistleblower telephone hotline – an independently monitored external reporting service, operated by Your Call - 1800 319 826 (9am to midnight AEST on business days).
2. The Rely online platform – a secure reporting platform, operated by The Star. (star.relyplatform.com/report).
3. The Star's Disclosure Officers:
 - Protected Reports made through the Rely Platform will be received by The Star's Nominated Disclosure Officer.
 - The Disclosure Officer is a member of the Incidents, Breaches and Whistleblower Governance Team, reporting into the General Manager – Group Compliance.
 - Contact with this team regarding a Protected Report should be made through the Rely Platform.
4. Other designated internal and external individuals and organisations eligible to receive protected disclosures, listed below:
 - (a) Any Director or Officer of The Star
 - (b) Any employee of The Star who is a member of the Executive Team, a Chief Operating Officer or who has "General Manager" in their role title; or one of the following senior managers:
 - (c) Another senior manager of The Star who makes, or participates in making decisions that affect the whole, or a substantial part, of the business of The Star or who has the capacity to significantly affect its financial standing.
 - (d) For reports in relation to taxation matters only:
 - Chief Financial Officer
 - (e) In accordance with the Corporations Act, a whistleblowing report may also be made externally to one of the following:
 - A legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Corporations Act;
 - ASIC, APRA or a Commonwealth authority prescribed under the Corporations Act (see ASIC [Information Sheet 239](#) *How ASIC handles whistleblower reports* for more information);
 - An actuary, auditor or member of an audit team conducting an audit of The Star.
 - (f) A report under the Taxation Administration Act may also be made externally to:
 - A legal practitioner for the purposes of obtaining legal advice or legal representation;
 - The Commissioner for Taxation;
 - A registered tax agent or BAS agent who provides tax agent services to The Star; or

- An auditor or member of the audit team conducting an audit of The Star.

Public interest disclosures

You may make a disclosure in the public interest to a Member of Parliament or a journalist if:

- you have previously made that disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation; and
- at least 90 days have passed since the disclosure was made you do not have reasonable grounds to believe that action is being, or has been, taken to address the misconduct to which the previous disclosure related; and
- you have reasonable grounds to believe that making a further disclosure of the misconduct would be in the public interest; and
- after the end of the 90-day period you notify the body to whom you made the disclosure (ASIC, APRA or other Commonwealth body) in writing with sufficient information to identify the previous disclosure, and state that you intend to make a public interest disclosure to a member of parliament or a journalist; and
- the extent of the information disclosed in the public interest disclosure is no greater than is necessary to inform the recipient of the misconduct or the improper state of affairs or circumstances.

Emergency disclosures

You may make an emergency disclosure to a Member of Parliament or a journalist if:

- you previously made that disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation;
- you have 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;
- you notify the body to whom you made the disclosure (ASIC, APRA or other Commonwealth body) in writing with sufficient information to identify the previous disclosure, and state that you intend to make an emergency disclosure to a member of parliament or a journalist;
- the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the recipient of the substantial and imminent danger.

It is important to understand that a report may only be made to a journalist or a parliamentarian in the circumstances described above. You should seek independent legal advice before making a public interest disclosure or an emergency disclosure to a member of parliament or a journalist.

Disclosable matters under Australian Laws

Section 3 sets out what can be reported as Wrongdoing under this policy and in accordance with the Australian whistleblowing protection laws (see Part 9.4AAA of the Corporations Act).

In some circumstances, a personal work-related grievance may still be a protected disclosure if:

- (a) it includes information about Wrongdoing or information about a personal work-related grievance includes or is bundled with a report of Wrongdoing (mixed report);
- (b) it relates to a breach by The Star of employment or other specified laws punishable by imprisonment of 12 months or more;
- (c) it includes information about Wrongdoing beyond an individual's personal circumstances, demonstrates a systemic issue within The Star that has significant implications for the

organisation or indicates that The Star has engaged in conduct that represents a danger to the public;

- (d) concerns detriment to a person because they have or may be considering reporting Wrongdoing; or
- (e) it is made to a legal practitioner for the purposes of obtaining advice or legal representation in relation to the operation of the law about whistleblowers.