



Whistleblower Protection Policy

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Group Chief Legal Officer

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01 Purpose and Scope

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 (as described in section 2.2 below). The Star's Whistleblower Protection Program provides you a secure, safe, and confidential way to do so and we will protect and support an Eligible Whistleblower who raises a concern in accordance with this Whistleblower Protection Policy.

The purpose of this Policy is to:

- encourage genuine disclosures of Wrongdoing,
- ensure individuals who make a Protected Report can do so safely, securely, and with confidence that they will be protected and supported,
- explain how The Star will deal with reports raised under this Policy.

If there is inconsistency between this Policy and a 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 TSEG operates. This Policy applies to all Team Members, or any person defined as an Eligible Whistleblower.

The Star is committed to continuously improving the effectiveness of its Whistleblower Protection Program. The program will be periodically reviewed, taking into account relevant experience, feedback, trends, and themes, regulatory developments and assurance activities, with appropriate improvements implemented where identified.

02 Policy Requirements

2.1 What is a Protected Report?

2.1.1 If your report meets all the following criteria, it is considered a Protected Report:

- the report is made by an Eligible Whistleblower,
- the report is made through one of the Eligible Reporting Channels, and
- the report contains information, based on Reasonable Grounds, that concerns Wrongdoing in relation to The Star.

2.1.2 If your report is a Protected Report, you are entitled to the legal protections outlined in this Policy and under the Corporations Act.

2.1.3 If your report does not meet the above criteria, we encourage you to raise your concerns via the appropriate channel, however it may not attract the legal protections outlined in this Policy. For example, for Personal Work-Related Grievances, please refer to the Grievance Procedure.

2.2 What is Wrongdoing?

2.2.1 Wrongdoing is any conduct where you have reasonable grounds to suspect concerns of misconduct, or an improper state of affairs or circumstances in relation to The Star. The conduct that can be reported may include conduct that may not involve contravention of a particular law.

2.2.2 Examples of Wrongdoing include:

- fraudulent, negligent or dishonest conduct (including dishonest activity,

- misappropriation of funds, or covering up fraud in financial reports);
- corrupt behaviour (including bribery or dishonestly taking advantage of an employment position);
 - certain illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, or criminal damage against property;
 - enabling money laundering or breach of Anti-Money Laundering or Counter-Terrorism Financing (AML/CTF) laws;
 - conduct which is in breach of law such as the Corporations Act, the Australian Securities and Investments Commission Act 2001 (Cth), the Competition and Consumer Act 2010 (Cth), tax legislation (meaning any legislation that has the primary function of imposing tax in Australia), the Privacy Act 1988 (Cth), anti-bribery or anti-money laundering laws, or an offence under any other law of the Commonwealth that is punishable by imprisonment of 12 months or more, or represents a danger to the public or financial system;
 - conduct that breaches work, health and safety laws;
 - 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 because the person taking the detrimental action or threatening to take the detrimental action suspects that the other person has made a disclosure or is planning to make a disclosure;
 - conduct involving harassment, discrimination, victimisation or bullying that may have significant implications for TSEG, other than information which solely concerns a Personal Work-Related Grievance;
 - information provided alongside a Personal Work-Related Grievance that includes information about misconduct or an improper state of affairs concerning TSEG (known as a 'mixed report'); or
 - deliberate concealment of information tending to show any of the matters listed above.

2.2.3 Wrongdoing does not include Personal Work-Related Grievances.

2.3 What is a Personal Work-Related Grievance?

2.3.1 A Personal Work-Related Grievance is any concern raised about any matter:

- in relation to the discloser's current or former employment that has or tends to have implications for the discloser personally;
- that does not have significant implications (including Wrongdoing) for The Star that do not relate to the discloser; and
- that is not about conduct or alleged conduct that constitutes Wrongdoing.

2.3.2 Examples of Personal Work-Related Grievances include:

- an interpersonal conflict between the discloser and another Team Member;
- a decision about the discloser's engagement, transfer or promotion with TSEG;
- a decision relating to the terms and conditions of engagement of the discloser;
- a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser;
- disclosures relating to individual employee misconduct about non-compliance with terms of their employment that do not fall within the examples listed in the definition of Wrongdoing or that relate to reasonable management action e.g. persistent lateness, failure to comply with the grooming requirements, swearing or other like inappropriate conduct in the workplace.

2.4 Am I an Eligible Whistleblower?

2.4.1 You are an Eligible Whistleblower and can make a Protected Report under this Policy if you are, or have previously been:

- a Team Member of The Star;

- an officer or associate of The Star;
- a person who supplies goods or services to The Star, whether paid or unpaid, or an employee of such a person; or
- a spouse, relative, or dependant of one of the above.

2.4.2 A person (including customers) who does not fall into one of the above categories is not an Eligible Whistleblower.

2.5 What Are the Eligible Reporting Channels?

2.5.1 For your report to be considered a Protected Report, it must be made to an Eligible Reporting Channel.

Reporting Channel	How to use the Reporting Channel
	Call the secure external hotline – Your Call. You can make a report via telephone to the external Whistleblowing Hotline service operated by Your Call: 1800 319 826 (7:00am to midnight AEST on business days). You may elect to remain anonymous or choose to share your contact details with TSEG.
	Report securely online – Rely platform. You can make a report to our online reporting portal at any time. You may elect to remain anonymous or choose to share your contact details with TSEG.
	Report to an internal Eligible Recipient. You can make a report to the following individuals within or connected to TSEG: • the Whistleblower Protection Officer; • any Director or Secretary; • the Group Chief Executive Officer; • a member of the Group Leadership Team; • a General Counsel; • an actuary, external auditor, or member of an audit team conducting an audit of TSEG.
	Report To an External Eligible Recipient. In accordance with the Corporations Act, a report may also be made externally to one of the following: • An external 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.

2.5.2 You can find further details in Appendix A – Reporting Channels below.

2.6 What Can I Report Under This Policy?

2.6.1 For your report to be considered a Protected Report, it must concern Wrongdoing.

2.6.2 You can still qualify for protection under the Corporations Act and this Policy even if the information you provide turns out to be incorrect or unsubstantiated, provided you meet all the criteria for a Protected Report outlined in section 2.1 above.

2.6.3 Deliberate false reporting will be treated seriously. If it is discovered that you have intentionally made a false report (for example, if you know a report is untrue and you report it in order 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 TSEG.

2.7 What if My Concern Relates to a Personal Work-Related Grievance?

2.7.1 We encourage everyone to speak up about concerns. However, if your concern relates solely to a Personal Work-Related Grievance, it will not qualify for protection under the Corporations Act or be covered by this Policy.

2.7.2 The Star has dedicated processes in place to handle Personal Work-Related Grievances. For concerns of this nature, please refer to the Grievance Procedure.

2.7.3 A disclosure concerning a Personal Work-Related Grievance that is made to a legal practitioner may still qualify for protection.

2.8 Can I Remain Anonymous When Making a Report?

2.8.1 Yes. You can make a report anonymously, or otherwise, by contacting any of the Eligible Reporting Channels outlined in section 2.3 above.

2.8.2 The confidentiality protections for Eligible Whistleblowers under the Corporations Act only apply to Protected Reports and will not apply if you make a report that solely relates to a Personal Work-Related Grievance.

2.8.3 If you are an Eligible Whistleblower 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.

2.8.4 We will respect your right not to identify yourself. However, if you choose to remain anonymous, this may affect the ability of TSEG to investigate and properly communicate with you about the report.

2.8.5 TSEG encourages Eligible Whistleblowers who would prefer to remain anonymous to maintain ongoing two-way communication, to allow TSEG 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.

2.8.6 Depending on the nature of the Protected Report, it may be necessary to inform the TSEG and property Boards and the Manager of The Star Sydney, the Special Manager of The Star Gold Coast, the External Adviser to The Star Brisbane of some or all of the allegations in the Protected Report. Where this occurs, TSEG will take appropriate steps to describe the allegations in the



Protected Report in a way that maintains the anonymity of the Eligible Whistleblower where the Eligible Whistleblower has requested to remain anonymous.

2.9 What Happens After I Submit My Report?

- 2.9.1 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. If you can be contacted, we will confirm receipt of your disclosure as soon as possible.
- 2.9.2 After receiving a report, TSEG will assess the information provided to determine whether it is a Protected Report, how it will be handled and whether an investigation is required. If the report relates to a Director, Secretary or member of the Group Leadership Team (GLT) it will be escalated to the TSEG Chairman and the Chair of the Audit Committee, or an alternative non-executive independent Director if the TSEG Chairman and/or the Chair of the Audit Committee are not in a position to properly consider the report, including either because the reports relates to them or they are otherwise conflicted from doing so.
- 2.9.3 TSEG's response to a Protected 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 Protected Report will differ in individual cases but may include:
- appointing 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,
 - interviewing the Eligible Whistleblower and any other relevant person to obtain information about the report,
 - determining the nature of any technical, financial, or legal advice that may be required to support the investigation, and
 - reviewing relevant documents and other information in relation to the report.
- 2.9.4 The investigation of a Protected Report will commence as soon as reasonably possible from the date received. However, there may be reasons why an investigation may take longer. If there might be a delay with the investigation, the person who made the Protected Report will be notified (where possible).
- 2.9.5 Where possible, the whistleblower 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.
- 2.9.6 TSEG 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.
- 2.9.7 The decision-maker(s) about any action to be taken in response to any findings following a disclosure will be independent from the investigator(s) of that disclosure.

2.10 What Protections Do I Receive Under This Policy?

- 2.10.1 If you meet the requirements for a Protected Report, you are entitled to the benefit of certain protections under the Corporations Act.

Protecting Your Identity

- 2.10.2 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:
- you give your consent; or
 - the disclosure is made to a professional legal advisor (including TSEG's legal team) for the

purpose of obtaining legal advice or legal representation, or regulatory bodies, such as ASIC, APRA, or a member of the Australian Federal Police.

2.10.3 However, a person who is dealing with a Protected Report may disclose information that is reasonably necessary for the purposes of investigating the issues raised in the report, provided that the information does not include your identity. If information contained in a Protected Report is disclosed for the above purpose, TSEG will take all reasonable steps to reduce the risk that you will be identified from the information (for example by removing your personal information or other details that are likely to identify you).

2.10.4 To maintain confidentiality of your identity, TSEG will where possible:

- ensure personal information or references to your identity are redacted in all investigation and reporting documents;
- refer to you in gender-neutral terms;
- take reasonable steps to remove information in your Protected Report which may inadvertently identify you;
- 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, or to the individuals as required under section 2.8.6, and to support and protect you as the Eligible Whistleblower; and
- take reasonable steps to ensure individuals involved in your Protected Report understand the requirements of this Policy.

2.10.5 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 of Wrongdoing. Although we will not tell these people your identity (unless you give consent), it is possible that the details of the Protected Report may lead them to believe that they know the identity of the person who made the Protected Report.

2.10.6 You should also be aware that it may be possible for others to guess your identity if:

- you previously mentioned to other people that you are considering making a disclosure;
- you are one of a very small number of people with access to the information raised in the Protected Report; or
- your disclosure relates to information that you have previously been told privately and in confidence.

2.10.7 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 your engagement with TSEG.

2.10.8 Breaches of whistleblower confidentiality are an offence under the Corporations Act and the Taxation Administration Act, and serious criminal and civil penalties apply for both individuals and corporations.

2.10.9 If you believe your confidentiality as an Eligible Whistleblower has been breached, you are encouraged to reach out to the Whistleblower Protection Officer.

Protection Against Detrimental Conduct

2.10.10 TSEG is committed to protecting the legal rights of those who make Protected Reports and will not tolerate any detriment or threats of detriment against any Eligible Whistleblower who has made a Protected Report or any other relevant person (e.g., suspected whistleblowers or people who participate in investigations).

2.10.11 'Detriment' includes:

- dismissal, suspension, demotion, or termination of employment or an engagement;



- changes to a person's employment, position, or duties to their disadvantage;
- discrimination, harassment, or intimidation;
- harm or injury (including psychological harm);
- damage to property, reputation, business, or financial position; or
- any other damage.

2.10.12 The following actions are not considered to be detriment:

- Reasonable administrative action taken to protect an Eligible Whistleblower from detriment (e.g., in consultation with the Eligible Whistleblower, relocating them to another office to prevent victimisation).
- Managing unsatisfactory work performance of an Eligible Whistleblower, in line with TSEG's usual performance management framework.

2.10.13 TSEG will protect Eligible Whistleblowers from detriment arising from making a Protected Report by:

- Conducting a risk assessment of the report to identify and manage risk of negative consequences.
- Where applicable, making reasonable adjustments as required to allow the Eligible Whistleblower to perform their duties at work without being potentially exposed to detriment (e.g., by changing reporting lines or location).
- Implementing strategies to help the Eligible Whistleblower minimise and manage stress, time or performance impacts or other challenges resulting from the report or its investigation.
- Making available support services such as access to TSEG's independent Employee Assistance Program (EAP).

2.10.14 If you believe you have suffered detriment in relation to a Protected Report or a potential Protected Report, you are encouraged to reach out to the Whistleblower Protection Officer.

Protection Against Litigation

2.10.15 If your report is determined to be a Protected Report, you are protected from any of the following legal actions for making the Protected Report:

- Civil liability (e.g., any legal action against you for breaching an employment contract, a duty of confidentiality or another contractual obligation).
- 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)).
- Administrative liability (e.g., disciplinary action for making the Protected Report).

2.10.16 However, you are still responsible for your own actions. These protections do not grant you an unlimited immunity in the course of your employment with TSEG and do not prevent action being taken against you for any Wrongdoing that you are involved in that is revealed in your report.

Other Support Available

2.10.17 We will support you while your Protected Report is being handled by TSEG.

2.10.18 Team Members may also contact our Employee Assistance Program operated by Sonder. You can request an appointment with Sonder directly, via the website, application or phone (1800 234 560).

2.11 What Happens to the Subject of a Protected Report?

2.11.1 TSEG will take all reasonable steps to ensure that any Team Member 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, Team Members who are the subject of a Protected Report may be, within the constraints of confidentiality:

- told about the substance of the allegations; and
- given a fair and reasonable opportunity to respond to the allegations before the investigation is finalised.

2.11.2 Before providing any information to a Team Member who is the subject of a Protected Report we will:

- make sure the information does not include the Eligible Whistleblower's identity;
- make sure we have taken all reasonable steps to reduce the risk that the Eligible Whistleblower will be identified from the information; and
- only provide information that is reasonably necessary for investigating the issues raised in the Protected Report.

2.11.3 Team Members who are the subject of a Protected Report may access TSEG's independent EAP for additional support.

2.12 What If I'm Not Satisfied with The Outcome?

2.12.1 Subject to confidentiality and where appropriate, TSEG will share progress updates with you. However, there may be circumstances where it is not appropriate for TSEG to provide details of the outcome of the Protected Report to you.

03 Roles and Responsibilities

Roles	Responsibilities
All Team Members	All Team Members are responsible for showing awareness of the Whistleblower Policy and knowing where to access further information. Team Members must: • Complete their mandatory training required of them within required timeframes. • Be aware of the types of reporting available via Raiselt and choose appropriately - RAISE IT REPORTING AT THE STAR Team Members are encouraged to reach out to Legal for any questions relating to this Policy and relevant procedures.
Eligible Recipient	• Receiving and responding to whistleblower reports in accordance with this Policy. • Contacting the Legal team for further guidance about the Policy expectations (without sharing details of the whistleblower report). • Protecting the identity of any whistleblower unless their express (preferably documented) consent has been received. • Ensuring that the whistleblower does not experience retaliation or detriment as a result of their Protected Report. • Completing mandatory Eligible Recipient training.
Whistleblowing Lead Investigator	• Performing the primary whistleblower investigation role in accordance with the agreed approach determined by the Conduct Committee.

Roles	Responsibilities
	- Providing investigation reports directly to the Conduct Committee. - This person can be either internal or external, an appropriate entity (such as an investigative firm) and may delegate investigation responsibilities to appropriate personnel (e.g., investigations Team Members).
Whistleblower Protection Officer	- Assessing, monitoring for any issues or concerns of detrimental conduct against whistleblowers and taking steps to address potential detriment. - Assessing the welfare and protection needs for each whistleblower. - Is able to assess disclosures and refer the disclosures for investigation.
Conduct Committee	Reviewing disclosures reported through Eligible Reporting Channels and assessing the information provided to determine how it will be handled and whether an investigation is required.
TSEG Board Risk and Compliance Committee (BRCC)	- Reviewing confidential reporting on the number and type of whistleblowing incidents quarterly to enable it to address any issues or themes and trends at a regional or group level. Note that reporting will be on a 'no names' basis to maintain the confidentiality of matters raised under this Policy. - Monitoring the Whistleblower Program to ensure that the broader trends, themes, or emerging risks highlighted by the disclosures made under this Policy are addressed and mitigated as part of TSEG's risk management and corporate governance.

04 Breaches of this Policy

The Star expects all Team Members comply with this Policy to meet our applicable obligations and commitments to regulators, guests, and the broader community. Non-compliance with this Policy may result in business disruption, reputational damage, or breach of legal and regulatory obligations.

Behaviour that does not align with the principles set out in this Policy should be escalated to the Team Member's relevant Line Manager or through one of the Raise It reporting channels. Serious or repeated behavioural misalignment may be a breach of our Code of Conduct and could result in disciplinary action.

Any actual or suspected breach of this Policy that may involve non-compliance with legal or regulatory obligations must be reported as soon as possible in line with the Incident and Breach Management Policy.

05 Definitions

Term	Definition
Disclosure Officer	A person appointed by TSEG involved in managing disclosures made under this Policy.
Eligible Recipient	Each of the Eligible Recipients listed in section 2.5.
Eligible Reporting Channel	An Eligible Reporting Channel as set out in section 2.5.

Term	Definition
Eligible Whistleblower	An individual who is, or has previously been: • a Team Member of The Star, • an officer or associate of The Star, • a person who supplies goods or services to The Star, whether paid or unpaid, or an employee of such a person; or • a spouse, relative or dependant of one of the above. A customer who does not fall into one of the above categories is not an Eligible Whistleblower.
Personal Work-Related Grievance	Personal Work-Related Grievances are any concern raised about any matter in relation to the discloser's current or former employment that has or tends to have implications for the discloser personally, does not have significant implications for TSEG that do not relate to the discloser and does not concern conduct or alleged conduct involving: • an offence against, or a contravention of, any of the following Commonwealth laws: the Corporations Act, the ASIC Act, the Banking Act 1959, the Financial Accountability Regime Act 2023, the Financial Sector (Collection of Data) Act 2001, the Insurance Act 1973, the Life Insurance Act 1995, the National Consumer Credit Protection Act 2009, or the Superannuation Industry (Supervision) Act 1993, or regulations made under those laws; • an offence against any other federal law that is punishable by imprisonment for a period of 12 months or more; • a danger to the public; or • detriment caused to the discloser or a threat of detriment made to the discloser caused by a person who believes or suspects that the discloser or any other person made, may have made, proposes to make or could make a Protected Report and that belief or suspicion is the reason, or part of the reason, for that person causing the detriment. Examples of Personal Work-Related Grievances include, but are not limited to: • an interpersonal conflict between the discloser and another Team Member; • a decision about the discloser's engagement, transfer or promotion with TSEG; • a decision relating to the terms and conditions of engagement of the discloser; • a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser; • disclosures relating to individual employee misconduct about non-compliance with terms of their employment that do not fall within the examples listed in the definition of Wrongdoing or that relate to reasonable management action e.g. persistent lateness, failure to comply with the grooming requirements, swearing or other like inappropriate conduct in the workplace.
Protected Report	A report that meets the following criteria: • it is made by an Eligible Whistleblower; • it is made through one of the Eligible Reporting Channels; and • it contains information, based on Reasonable Grounds, that concerns Wrongdoing in relation to TSEG.

Term	Definition
Reasonable Grounds	A reasonable person in the discloser's position would also reasonably suspect that the information concerns Wrongdoing.
Team Member	Employees of The Star including full-time, part-time, permanent, casual, fixed-term or temporary, interns, secondees, managers, and directors. This includes contingent workers and contractors.
The Star	The Star Entertainment Group Limited, its subsidiaries and related bodies corporate
Whistleblower Protection Officer	The Group Chief Legal Officer. If a conflict of interest exists, real or perceived, another person can be appointed by the Conduct Committee to undertake this role.
Wrongdoing	Wrongdoing is any conduct where you have reasonable grounds to suspect concerns of misconduct, or an improper state of affairs or circumstances in relation to The Star. This includes information that indicates TSEG or any of its officers or employees has engaged in conduct that: - 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 Accountability Regime Act 2023, the Financial Sector (Collection of Data) Act 2001, the Insurance Act 1973, the Life Insurance Act 1995, the National Consumer Credit Protection Act 2009, or the Superannuation Industry (Supervision) Act 1993, or regulations made under those laws, - is an offence against any other Commonwealth law that is punishable by imprisonment of 12 months or more, - 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, - represents a danger to the public, or - is indicative of dishonest or unethical behaviour or practices that may cause consumer harm. Examples of Wrongdoing include: - Fraud (including dishonest activity, misappropriation of funds, or covering up fraud in financial reports). - Corrupt behaviour (including bribery or dishonestly taking advantage of an employment position). - Certain illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, or criminal damage against property. - Enabling money laundering or breach of Anti-Money Laundering or Counter-Terrorism Financing (AML/CTF) laws. - Conduct endangering health and safety or causing damage to the environment, that is an offence of a law of the Commonwealth that is punishable by 12 months or more of imprisonment or creates a danger to the public. - Information that indicates a significant risk to public safety. - Taking or threatening to take detrimental action against a person who has made a disclosure or is suspected to have made or planning to

Term	Definition
	make a disclosure because the person taking the detrimental action or threatening to take the detrimental action suspects that the other person has made a disclosure or is planning to make a disclosure. • Conduct involving harassment, discrimination, victimisation or bullying that may have significant implications for TSEG, other than information which solely concerns a Personal Work-Related Grievance. • Information provided alongside a Personal Work-Related Grievance that includes information about misconduct or an improper state of affairs concerning TSEG (known as a 'mixed report'). • Deliberate concealment of information tending to show any of the matters listed above.

06 Relevant Legislation and Regulations

- Australian Securities and Investments Commission Act 2001 (Cth) (ASIC Act)
- ASIC Good Practice Report 758 (2023)
- ASIC Regulatory Guide 270 (2019)
- Corporations Act 2001 (Cth) (Corporations Act)
- Taxation Administration Act 1953 (Cth) (Taxation Administration Act)

07 Related Policies and Documentation

This Policy forms part of TSEG's Whistleblowing Program, risk management system and corporate governance framework. Related documents and resources include:

- Anti-Bribery & Corruption Policy
- Bullying Procedure
- Code of Conduct
- Conflict of Interest Policy
- Diversity and Inclusion Policy
- Fraud and Scams Policy
- Gifts Policy
- Grievance Procedure
- Health and Safety Policy
- Misconduct & Discipline Procedure
- TSEG's Modern Slavery Statement

08 Feedback and Questions

Please contact the Group Chief Legal Officer for any questions relating to this Policy.

Version	Amended by	Reason for change	Details of changes	Date
1.0	TSEG Board	Original issue	–	01 March 2018
2.0	TSEG Board	General enhancements	–	22 September 2022
3.0	TSEG Board	Rewrite to address ASIC Regulatory guidance on whistleblowing policies (RG270)	–	22 November 2022
4.0	TSEG Board	Enhancements to include roles and responsibilities; remove outdated references, modernise terms and emphasise reporting streams	–	8 December 2023
4.1	Group Compliance	Related Policies updated	Related Policies updated in line with name changes	8 April 2024
4.2	Group Compliance	Update to wording	Update to wording in PVPs	30 April 2024
4.3	Group Compliance	Review	Minor formatting updates	15 November 2024
5.0	TSEG Board	Annual Review	Policy uplift including clarifying amendments to definition of Wrongdoing and Eligible Recipient	23 April 2026
5.1	Conduct Committee	Clarifying actions not considered to be detriment	Amendment at Section 2.10.12	16 June 2026
5.2	Conduct Committee and TSEG Board	Review of escalation process by TSEG Board in August 2027 and incorporation of recommendation by McGrath Nicol report.	- Escalation process for GLT related matters - Addition of continuous improvement statement in line with McGrath Nicol recommendations	25 September 2026

Appendix A – Reporting Channels

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 (7:00am 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 TSEG.

Your Call will obtain relevant details from you and will provide a report to nominated authorised members of the Conduct Committee, who will determine the next steps.

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

If you are deaf, or have a hearing or speech impairment and would like to make a report using the Whistleblowing Hotline service, you can contact Your Call through the National Relay Service via <http://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.

Logging A Web Report Via the Rely Online Platform

You can make a report via our online reporting portal at any time. You may elect to remain anonymous or choose to share your contact details with TSEG.

If you make a report on the online reporting portal, your report will be received by nominated authorised members of the Conduct Committee, who will then determine the next steps.

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

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

Report To an Internal Eligible Recipient

TSEG encourages Eligible Whistleblowers to report via the Whistleblowing Hotline “Your Call” or by using the Rely online platform.

If you do not wish to use either of these Eligible Reporting Channels, you have the option to report to the following individuals within TSEG:

- The Whistleblower Protection Officer;
- Any Director, Secretary, the Group Chief Executive Officer, a member of the Group Leadership Team; or

An actuary, auditor, or member of an audit team conducting an audit of TSEG. Report To an External Eligible Recipient

In accordance with the Corporations Act, a report may also be made externally to one of the following:

- An external 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.