

2.2.9 Whistleblower Policy and Procedures

2.2.9.1 Introduction

2.2.9.1.1 Purpose

The Whistleblower Policy and Procedures is an important tool for helping Spaceframe Buildings to identify wrongdoing that may not be uncovered, unless there is a safe and secure means for disclosing wrongdoing, and is designed to:

- a. encourage employees (and non-employees) who are aware of possible wrongdoing to have the confidence to speak up;
- b. to help deter wrongdoing, in line with Spaceframe Buildings' risk management and governance framework;
- c. to ensure individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported;
- d. to ensure disclosures are dealt with appropriately and on a timely basis;
- e. to provide transparency around Spaceframe Buildings' framework for receiving, handling and investigating disclosures;
- f. to support Spaceframe Buildings' values, code of conduct and/or ethics policy;
- g. to support Spaceframe Buildings' long-term sustainability and reputation;
- h. to meet Spaceframe Buildings' legal and regulatory obligations; and
- i. to align with the ASX Corporate Governance Principles and Recommendations (which applies to listed companies) and relevant standards.

2.2.9.1.2 Relevance to Staff

At Spaceframe Buildings, integrity is one of our core values. Spaceframe Buildings' ethical standards underpin the behaviours we expect of everyone engaged by us when conducting business.

We take care and pride in earning our key interested parties' trust through the integrity of our people, the services we provide and the results we deliver.

Integrity does not only apply to how we deal with our clients, suppliers, contractors/service providers, but also extends to how we behave with each other as colleagues.

This is a statement of how we maintain good corporate citizenship in relation to all those who have an interest in the reputation of Spaceframe Buildings. It reinforces our values and enables us to build and maintain a first class reputation and relationships. Our ethical approach affects all areas of our business.

When working for Spaceframe Buildings, you are agreeing and obliged to:

- a. uphold this commitment;
- b. ensure you understand the requirements of the Whistleblower Policy and Procedure and that standards, instructions and processes it entails; and
- c. always follow them.

The Whistleblowing Policy and Procedure provides standards on how to raise concerns about any suspected misconduct or wrongdoing in our workplace and applies to everyone engaged within Spaceframe Buildings (including directors, employees, suppliers, contractors/service providers and all third parties that act on behalf of or represent Spaceframe Buildings).

2.2.9.1.3 Honesty, Integrity and Fairness

Spaceframe Buildings insists on honesty, integrity and fairness in all aspects of its business and expects the highest standards of professionalism and ethical conduct to be maintained in all its activities. Spaceframe Buildings expects the same in its relationships with all those with whom it does business.

Pursuant to this, Spaceframe Buildings promotes a culture of openness and accountability. The aims of this policy are:

- a. to encourage colleagues to report suspected wrongdoing as soon as possible, in the knowledge that their concerns will be taken seriously and investigated as appropriate, and that their confidentiality will be protected wherever possible;
- b. to provide colleagues with guidance as to how to raise those concerns; and

- c. to reassure colleagues that they are able to raise genuine concerns in good faith without fear of reprisals, even if they turn out to be mistaken.

2.2.9.1.4 Commitment, Dissemination and Awareness

Spaceframe Buildings Joint Managing Directors and Senior Management are committed to protecting and supporting disclosers, and to identify and address wrongdoing promptly, by striving to achieve the following objectives:

- a. creating a positive and open environment to help eliminate the negative connotations associated with whistleblowing, so that employees feel they can come forward to make a disclosure;
- b. ensuring the Spaceframe Buildings Whistleblower Policy and Procedures is widely disseminated to and easily accessible by disclosers within and outside Spaceframe Buildings;
- c. providing upfront/induction training and ongoing training to all staff;
- d. ensuring staff have electronic access to the Spaceframe Buildings Whistleblower Policy and Procedures;
- e. promoting the Whistleblower Policy and Procedures actively and regularly;
- f. ensuring that Whistleblower protections are available to any discloser who makes a disclosure that qualifies for protection;
- g. ensuring that the Whistleblower Policy and Procedures are transparent, an essential principle of good risk management and corporate governance
- h. having defined and documented processes and procedures for effectively dealing with disclosures received under the Whistleblower Policy and Procedures;
- i. using a positive tone and language that encourages the disclosure of wrongdoing;
- j. providing better protections for individuals who disclose wrongdoing (disclosers);
- k. improving the whistleblowing culture of Spaceframe Buildings and increase transparency in how Spaceframe Buildings handle disclosures of wrongdoing;
- l. encouraging disclosures of wrongdoing;
- m. deterring wrongdoing, promote better compliance with the law and promote a more ethical culture, by increasing awareness that there is a higher likelihood that wrongdoing will be reported; and
- n. having arrangements in place for periodically reviewing and updating the Whistleblower Policy and Procedures to ensure issues are identified and rectified.

2.2.9.1.5 Legislative References

- a. Treasury Laws Amendment (Enhancing Whistleblower Protections) Act, effective from 1 July 2019; and
- b. Australian Securities & Investments Commission (ASIC) Regulatory Guide 270 'Whistleblower Policies' issued 13 November 2019.

Whistleblowers play an important role in identifying and calling out misconduct and harm to consumers and the community. To encourage Whistleblowers to come forward with their concerns and protect them when they do, the *Corporations Act 2001* (Corporations Act) gives certain people legal rights and protections as Whistleblowers. To ensure a legislative 'compliant' Spaceframe Buildings' *Whistleblower Policy and Procedures* shall address the following information:

- a. to whom disclosures that qualify for protection under the Corporations Act may be made, how they can be made, and to whom they can be made;
- b. the protections available to Whistleblowers of a disclosable matter, including protections under the Corporations Act;
- c. criteria for a discloser to qualify for protection as a Whistleblower under the Corporations Act;
- d. when a Whistleblower's disclosure is deemed to be not a disclosable matter, and accordingly does not qualify for protection;
- e. measures and mechanisms for protecting a Whistleblower's identity/anonymity where they qualify for protection as a Whistleblower;
- f. Whistleblower confidentiality and privacy;
- g. how Spaceframe Buildings will support Whistleblowers and protect them from detrimental acts or omissions;
- h. compensation and remedies available for Whistleblowers;
- i. civil, criminal and administrative liability protection available for Whistleblowers;

- j. support and practical protection measures taken by Spaceframe Buildings for Whistleblowers including protection measures taken for a Whistleblower's protection from detrimental acts or omissions;
- k. how Spaceframe Buildings will receive handle/deal with and investigate protected Whistleblowers/ a Whistleblower Report;
- l. processes for risk identification, risk analysis and evaluation, risk control, risk monitoring and record retention (managing risk and compliance);
- m. establishing if the disclosure is a "Disclosable Matter" (by definition) and by Law is entitled to protection;
- n. how Spaceframe Buildings will ensure fair treatment of employees of Spaceframe Buildings who are mentioned in protected disclosures that qualify for protection, or Spaceframe Buildings' employees who are the subject of disclosures (ie, to whom such disclosures relate);
- o. how Spaceframe Buildings will ensure fair treatment of its employees who are mentioned in disclosures that qualify for protection,
- p. how Spaceframe Buildings will investigate disclosures that qualify for protection under the Corporations Act;
- q. factors that Spaceframe Buildings will consider when investigating a Whistleblower disclosure;
- r. ensuring investigations follow best practice;
- s. ensuring fair treatment of individuals mentioned in a disclosure;
- t. Whistleblowing Process map documented;
- u. monitoring and reporting on the effectiveness of the Whistleblower Policy and Procedures;
- v. reviewing and updating the Whistleblower Policy and Procedures;
- w. how the Whistleblower Policy and Procedures is to be made available to Directors, Senior Managers, employees of Spaceframe Buildings and other external interested persons/parties;
- x. how the Spaceframe Buildings Whistleblower Policy and Procedures will be meaningfully and effectively implemented and consistently applied throughout Spaceframe Buildings in practice; and
- y. any other matters prescribed by the regulations from time to time.

Note: The Whistleblower Policy and Procedures will not be meaningful and effective unless it is implemented consistently and applied throughout Spaceframe Buildings in practice.

For details of public interest disclosures and emergency disclosures see Regulatory Guide 270: Whistleblower policies s1317AAD.

2.2.9.1.6 Responsibility

Spaceframe Buildings' Board is ultimately responsible for the Spaceframe Buildings Whistleblower Policy and Procedures, as part of the Spaceframe Buildings' broader risk management and corporate governance framework. It is important for Spaceframe Buildings' Board (either directly or through its audit or risk committee or Senior Management structure) to ensure that the broader trends, themes and/or emerging risks highlighted by the disclosures made under the Whistleblower Policy and Procedures are addressed and mitigated, as part of its risk management and corporate governance continual improvement process.

Spaceframe Buildings' Senior Management play an important role in demonstrating the Company's commitment to its Whistleblower Policy and Procedure

2.2.9.2 Matters the Whistleblower Policy and Procedures Applies to (ie, “Disclosable Matters”)

2.2.9.2.1 Criteria for a Discloser to Qualify for Protection as a Whistleblower under the Law

Disclosable matters involve information that the discloser has reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances, in relation to Spaceframe Buildings. Whistleblowers can access the legal rights and protections for Whistleblowers in the Corporations Act if Whistleblowers meet the definition of a ‘disclosable matters’ and ‘eligible recipients’ (see Section 10 *Glossary of Terms and Definitions*).

These criteria seek to include most people with a connection to a company or organisation who may be in a position to observe or be affected by misconduct and may face reprisals for reporting it. These people can access the rights and protections in the law from when they report misconduct. The protections also extend to the spouses and relatives of these people. Whistleblowers can provide their name and contact details when they report a disclosure. They can also report anonymously.

For Whistleblowers to access the legal rights and protections for Whistleblowers under the Corporations Act Whistleblowers must be a current or former:

- a. employee of the company or organisation the Whistleblowers disclosure is about, or a related company or organisation;
- b. officer (usually that means a director or company secretary) of the company or organisation the Whistleblowers disclosure is about, or a related company or organisation;
- c. contractor, or an employee of a contractor, who has supplied goods or services to the company or organisation the Whistleblowers disclosure is about, or a related company or organisation. This can be either paid or unpaid, and can include volunteers;
- d. associate of the company or organisation, usually a person with whom the company or organisation acts in concert;
- e. trustee, custodian or investment manager of a superannuation entity, or an officer, employee, or a goods or service provider to a trustee, custodian, investment manager; or
- f. spouse, relative or dependant of one of the people referred to above.

While Whistleblowers must hold or have held one of these roles to access the protections, Whistleblowers do not have to identify them self or their job/position/role in the organisation, and Whistleblowers can raise the Whistleblowers concerns anonymously.

2.2.9.2.2 What can a Whistleblower Disclose

Whistleblowers must have “reasonable grounds” to suspect that the information they are disclosing about the company or organisation concerns:

- a. misconduct, or
- b. an improper state of affairs, or circumstances.

This information can be about the company or organisation, or an officer or employee of the company or organisation, engaging in conduct that:

- a. breaches the Corporations Act
- b. breaches other financial sector laws enforced by ASIC or APRA
- c. breaches an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months, or
- d. represents a danger to the public, or the financial system.

‘Reasonable grounds’ means that a reasonable person in the Whistleblowers position would also suspect the information indicates misconduct, or a breach of the law.

There are additional protections if the Whistleblowers concerns relate to matters in the public interest, or an emergency.

The Corporations Act protects Whistleblowers if they make a Whistleblower report internally within the company or organisation, or externally to the company’s or organisation’s auditor, or authorised external Whistleblower Contact Officer (WCO), or to ASIC or APRA as regulators.



For information on Public Interest Disclosures, Emergency Disclosures, and Reporting the Whistleblowers concerns to regulators, refer to:

<https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/Whistleblower-rights-and-protections/>

Raising a Whistleblowing Concern

If you believe that any of Spaceframe Buildings' policies and procedures has been or is being breached, you have an obligation to report your concerns to someone who can deal with the situation. You should not ignore your concerns.

In the first instance you should raise any concern that any of Spaceframe Buildings' policies and procedures has been breached with the General Manager or relevant line manager.

This policy should not be used for complaints relating to your own personal circumstances, such as the way you have been treated at work. In those cases you should use the grievance procedure or report it to the General Manager.

If you feel that the General Manager or relevant line manager has not addressed your concern, or you prefer not to raise it with them for any reason, you should report the matter to Spaceframe Buildings' external Whistleblower Contact Officer (WCO), an independent organisation appointed by us, Brad Bishop, who can be contacted on (M) 0412 148 904 and via email at brad.bishop@qasinternational.com

Your call will not be recorded and calls received by WCO Brad Bishop will be treated confidentially and should you wish, Brad will guarantee your anonymity.

2.2.9.3 Disclosures External to Spaceframe Buildings

The aim of this Whistleblowing Policy and Procedure is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace. In most cases you should not find it necessary to alert anyone outside Spaceframe Buildings.

While in some rare circumstances it may be appropriate for you to report your concerns to an external body such as a regulator, it will very rarely if ever be appropriate to alert the media. It should be borne in mind that media organisations have their own commercial interests to pursue and are not the appropriate bodies for resolving regulatory concerns.

Whistleblowing concerns will usually relate to the conduct of Spaceframe Buildings or our employees or Directors, but they may sometimes relate to the actions of a third party, such as a customer or contractor/service provider. If so, we encourage you to raise any concerns you may have about a third party internally in accordance with the procedure set out in "*Raising a Whistleblowing Concern*" so that we can deal with them appropriately.

2.2.9.4 When Do Whistleblower Protections Not Apply?

If the matter of disclosure falls into one of the following categories, the discloser may not be covered by the Whistleblower protections.

2.2.9.5 People Experiencing an Employment Dispute or Personal Work-Related Grievance

If Whistleblowers are a current or former officer, employee, or contractor of a company or organisation who has an employment dispute or work-related grievance with the company or organisation, Whistleblowers may wish to report misconduct by the company or organisation about that work-related dispute; however, the Whistleblower protections do not cover a report of misconduct solely about the Whistleblowers personal work-related grievance.

Generally, a personal work-related grievance will include:

- a. an interpersonal conflict with another employee
- b. a decision about the Whistleblowers employment, transfer, or promotion
- c. a decision about the terms and conditions of the Whistleblowers employment
- d. a decision to suspend or terminate the Whistleblowers employment or otherwise discipline Whistleblowers.



Instead, Whistleblowers may have rights and protections under employment or contract law. We encourage Whistleblowers to seek the Whistleblowers own legal advice about how Whistleblowers can resolve the Whistleblowers personal work-related grievance.

2.2.9.6 Competitors

Whistleblowers may observe or be affected by misconduct of a competitor to the Whistleblowers business and wish to report the misconduct to the competitor's management or ASIC. This could include where the Whistleblowers business suffers loss as a result of the competitor's misconduct, such as the competitor infringing on the Whistleblower's intellectual property rights.

Nonetheless, Whistleblowers cannot access the Whistleblower protections, as these protections are targeted at insiders of companies or organisations. Instead, Whistleblowers may have rights and protections under other laws, such as intellectual property or tort.

We encourage Whistleblowers to report the Whistleblowers concerns to ASIC if they relate to matters within our regulatory responsibilities. We also encourage Whistleblowers to seek the Whistleblowers own legal advice about how Whistleblowers can resolve the Whistleblowers dispute.

2.2.9.7 Clients

If Whistleblowers are a client of Spaceframe Buildings, they may also observe or be affected by Spaceframe Buildings' misconduct; however, Whistleblowers are not able to access the Whistleblower protections if Whistleblowers are not otherwise an insider to Spaceframe Buildings (ie, a Director or an employee).

Whistleblowers may have other legal rights and remedies Whistleblowers can pursue against Spaceframe Buildings if external Whistleblowers are affected by Spaceframe Buildings' misconduct. External Whistleblowers may report their concerns to ASIC if they relate to matters within Spaceframe Buildings' regulatory responsibilities. We also encourage Whistleblowers to seek the Whistleblowers own legal advice about the Whistleblowers personal disputes.

2.2.9.8 Reporting Whistleblowers Concerns

If anyone believes they are a Whistleblower with information about misconduct or potential breaches of the law within a company or organisation, they can access the Whistleblower rights and protections when they report or disclose their concerns.

Whistleblowers can report their concerns internally to a Senior Manager, or a person the company, or organisation has authorised to receive Whistleblower reports, referred to as the organisations external Whistleblower Contact Officer (WCO). Whistleblowers are covered by the Whistleblower protections when Whistleblowers make the Whistleblowers report to a person holding one of these roles, and may also be covered when Whistleblowers could make the Whistleblowers report: see ['Protections for Whistleblowers from detriment'](#).

Spaceframe Buildings' Whistleblower Policy and Procedures cover the following the types of wrongdoing that can be reported (i.e. 'disclosable matters'), based on Spaceframe Buildings' business operations and practices:

- a. illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property;
- b. fraud, money laundering or misappropriation of funds;
- c. offering or accepting a bribe;
- d. financial irregularities;
- e. failure to comply with, or breach of, legal or regulatory requirements; and
- f. engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure.

Notes:

- a. Disclosable matters include conduct that may not involve a contravention of a particular law. However, information that indicates a significant risk to public safety or the stability of, or confidence in, the financial system is also a disclosable matter, even if it does not involve a breach of a particular law.
- b. A Whistleblower can still qualify for protection even if their disclosure turns out to be incorrect.
- c. Given that some disclosers may wish to seek additional information before formally making their disclosure, a discloser can obtain additional information by contacting one of Spaceframe Buildings' nominated 'Eligible Recipients of a Disclosure' (see details below), or an independent whistleblowing service provider, or an independent legal adviser.

2.2.9.9 Personal Work-related Grievances

Disclosures that relate solely to personal work-related grievances, and that do not relate to detriment or threat of detriment to the discloser, do not qualify for protection under the Corporations Act.

Examples of grievances that may be considered personal work-related grievances include:

- a. an interpersonal conflict between the discloser and another employee;
- b. a decision that does not involve a breach of workplace laws;
- c. a decision about the engagement, transfer or promotion of the discloser;
- d. a decision about the terms and conditions of engagement of the discloser; or
- e. a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.

A personal work-related grievance may still qualify for protection if:

- a. it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (mixed report);
- b. Spaceframe Buildings has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the discloser's personal circumstances;
- c. the discloser suffers from or is threatened with detriment for making a disclosure (see RG 270.96–RG 270.97); or
- d. the discloser seeks legal advice or legal representation about the operation of the Whistleblower protections under the Corporations Act (see RG 270.72).

Employees can internally raise personal work-related grievances and other types of issues or concerns that are not covered by the policy, by following the Spaceframe Buildings Grievance Policy and Procedures.

Note: Disclosures that are not about 'disclosable matters' do not qualify for protection under the Corporations Act.

Employees should not make vexatious claims and are to be discouraged from deliberate false reporting (i.e. a report that the discloser knows to be untrue) – see 'reasonable grounds to suspect' in the Glossary of Terms and Definitions.

2.2.9.10 Who Can Receive a Disclosure/Eligible Recipients of a Disclosure

The role of 'eligible recipients' is to receive disclosures that qualify for protection.

Note: A Whistleblower needs to make a disclosure directly to one of Spaceframe Buildings' 'eligible recipients' to be able to qualify for protection as a Whistleblower under the Corporations Act (or the Taxation Administration Act, where relevant).

Eligible recipients within Spaceframe Buildings who can receive a disclosure that qualifies for protection include the following internal Whistleblower Contact Officers (WCOs):

- a. the Joint Managing Directors,
- b. the General Manager (being a person who makes or participates in making decisions that affect the whole, or a substantial part, of the business of Spaceframe Buildings; or has the capacity to significantly affect Spaceframe Buildings' financial standing of Spaceframe Buildings).

Eligible recipients outside Spaceframe Buildings who can directly receive a disclosure that qualifies for protection include:

- a. Spaceframe Buildings' authorised and independent external Whistleblower Contact Officer (WCO) Mr Brad Bishop, QAS International, Phone: 07 5599 2217, Mobile: 0412 148 904, Email: brad.bishop@qasinternational.com where Whistleblowers can make their disclosure anonymously, confidentially, and outside of business hours; and receive updates on the status of their disclosure while retaining anonymity; and provide additional information to Spaceframe Buildings while retaining anonymity, privacy and confidentiality; or
- b. a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the Whistleblower provisions in the Corporations Act.

Note: Without making a prior disclosure to Spaceframe Buildings' internal or external 'eligible recipients', a discloser can make a disclosure directly to regulatory bodies, or other external parties, relating to disclosable matters such as to ASIC, APRA or another Commonwealth body prescribed by regulation and qualify for protection under the Corporations Act, or to the ATO and qualify for protection under the Taxation Administration Act; however, as Spaceframe Buildings would like to identify and address wrongdoing as early as possible, employees and external disclosers to make a disclosure to one of Spaceframe Buildings' internal or external eligible recipients in the first instance.

2.2.9.11 How a Whistleblower Can Make a Disclosure

To allow for disclosures to be made anonymously and/or confidentially, securely and outside of business hours, options available to Whistleblowers for making a disclosure, include:

- a. Telephoning a nominated internal or external Spaceframe Buildings' Whistleblower Contact Officer (WCO) – defined above as 'eligible recipients':
 - i. Joint Managing Director, Jane Raspotnik (M) 0413 758 757, or
 - ii. Joint Managing Director, Peter Raspotnik (M) 0401 98 44 66, or
 - iii. the General Manager, Bill O'Flaherty (M) 0401 981 512; or
 - iv. external Whistleblower Contact Officer (WCO) Mr Brad Bishop, QAS International, Phone: 07 5599 2217, (M) 0412 148 904
- b. Completing an Spaceframe Buildings Whistleblower Report form, available from Spaceframe Buildings server [INSERT LINK], (a copy can be emailed to Whistleblowers upon request), and email the completed Whistleblower Report form to one of the nominated internal or external Spaceframe Buildings Whistleblower Contact Officers (WCOs).
 - i. Joint Managing Director, Jane Raspotnik Email: JaneRaspotnik@spaceframe.com , or
 - ii. Joint Managing Director, Peter Raspotnik Email: PeterRaspotnik@spaceframe.com , or
 - iii. the General Manager, Bill O'Flaherty Email: BillOFlaherty@spaceframe.com , or
 - iv. **external** Whistleblower Contact Officer (WCO) Mr Brad Bishop, QAS International, Email: brad.bishop@qasinternational.com

Notes:

- a. Disclosures can be made anonymously and still be protected under the Corporations Act.
- b. A discloser can choose to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalised.
- c. A discloser can refuse to answer questions that they feel could reveal their identity at any time, including during follow-up conversations.
- d. A discloser who wishes to remain anonymous should maintain ongoing two-way communication with Spaceframe Buildings, so Spaceframe Buildings can ask follow-up questions or provide feedback.
- e. If a disclosure comes from an email address from which the person's identity cannot be determined, and the discloser does not identify themselves in the email, it shall be treated as an anonymous disclosure.

2.2.9.12 Identity and Legal Protections for Whistleblowers

Measures and mechanisms for protecting a Whistleblower's identity/anonymity where they qualify for protection as a Whistleblower, under the Corporations Act and under the Taxation Administration Act include (where applicable):

2.2.9.12.1 Identity Protection

A Whistleblower may adopt a pseudonym for the purpose of their disclosure, where the discloser prefers not to disclose their identity to the Whistleblower Contact Officer (WCO). The Whistleblower Contact Officer will not disclose a Whistleblower's identity to a third party without the Whistleblowers consent, unless:

- a. in an emergency situation, where release of information is necessary for high risk safety considerations and/or to aid medical treatment; or
- b. required by law to disclose the information, or
- c. the Spaceframe Buildings WCO is obliged to disclose the identity of the Whistleblower to:
- d. ASIC, APRA, or a member of the Australian Federal Police (within the meaning of the Australian Federal Police Act 1979);
- e. to a legal practitioner (for the purposes of obtaining legal advice or legal representation about the Whistleblower provisions in the Corporations Act);
- f. to a person or body prescribed by regulations.

Notes: It is illegal for a person to identify a Whistleblower or disclose information that is likely to lead to the identification of the Whistleblower outside the above-mentioned provisions.

The Spaceframe Buildings WCO can disclose the information contained in a disclosure with, or without, the Whistleblower's consent if:

- a. the information does not include the Whistleblower's identity;
- b. Spaceframe Buildings has taken all reasonable steps to reduce the risk that the Whistleblower will be identified from the information; and
- c. it is reasonably necessary for investigating the issues raised in the disclosure.

2.2.9.13 Confidentiality and Privacy

The Spaceframe Buildings Whistleblower Contact Person shall not disclose the identity of a Whistleblower, or information that is likely to lead to the identification of the Whistleblower (which they have obtained directly or indirectly because the Whistleblower made a disclosure that qualifies for protection). Privacy shall be preserved (as per Spaceframe Buildings Privacy Policy) and personal information will not be released without the Whistleblowers consent.

The Privacy Act 1988 (Privacy Act) regulates the handling of personal information about individuals. It includes 13 Australian Privacy Principles (APPs), which set out standards, rights and obligations for the handling, holding, use, accessing and correction of personal information (including sensitive information). Under the Privacy Act Spaceframe Buildings is required to notify affected individuals and the Office of the Australian Information Commissioner about a data breach, if it is likely to result in serious harm to individuals whose personal information is involved in the breach.

Note: If a Whistleblower considers there has been a breach of confidentiality, the Whistleblower can lodge a complaint with Spaceframe Buildings about the breach of confidentiality, in accordance with Spaceframe Buildings' Complaints Policy and Procedure. Should they wish, Whistleblowers may lodge a complaint with a regulator, such as ASIC, APRA or the ATO, for investigation.

2.2.9.14 Protection for Whistleblowers from Repercussions

It is understandable that Whistleblowers are sometimes worried about possible repercussions. Spaceframe Buildings aims to encourage openness and will support staff who raise genuine concerns in good faith under the Spaceframe Buildings Whistleblower Policy and Procedures, even if they turn out to be mistaken.

Colleagues must not suffer any detrimental treatment as a result of raising a concern in good faith. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should report it to the Joint Managing Directors or external WCO via the procedure set out in "*Raising a Whistleblowing Concern*".



Colleagues must not threaten or retaliate against Whistleblowers in any way. Anyone involved in such conduct will be subject to disciplinary action.

2.2.9.15 Protection for Whistleblowers from Detrimental Acts or Omissions

There are the legal protections for a Whistleblower, or any other person, for protection from detriment in relation to a disclosure.

Spaceframe Buildings or Spaceframe Buildings Whistleblower Contact Officers shall not engage in conduct that causes detriment to a Whistleblower (or another person), in relation to a disclosure, if:

- a. the Spaceframe Buildings Whistleblower Contact Officer believes or suspects that the Whistleblower (or another person) made, may have made, proposes to make, or could make, a disclosure that qualifies for protection; and
- b. the belief, or suspicion, is the reason, or part of the reason, for the conduct.

Spaceframe Buildings or Spaceframe Buildings Whistleblower Contact Officers shall not make a threat to cause detriment to a Whistleblower (or another person) in relation to a disclosure.

2.2.9.16 Action Taken Against People Who Cause or Threaten a Whistleblower's Detriment

The Corporations Act makes it illegal (through a criminal offence and civil penalty) for someone to cause or threaten detriment to Whistleblowers because they believe or suspect that Whistleblowers have made, may have made, or could make a Whistleblower disclosure.

The criminal offence and civil penalty apply even if Whistleblowers have not made a Whistleblower report, but the offender causes or threatens detriment to Whistleblowers because they believe or suspect Whistleblowers have or might make a report.

A person may be causing Whistleblowers detriment if they:

- a. dismiss Whistleblowers from the Whistleblowers employment
- b. injure Whistleblowers in the Whistleblowers employment
- c. alter the Whistleblowers position or duties to the Whistleblowers disadvantage
- d. discriminate between Whistleblowers and other employees of the same employer
- e. harass or intimidate Whistleblowers
- f. harm or injure Whistleblowers, including causing Whistleblowers psychological harm
- g. damage the Whistleblowers property
- h. damage the Whistleblowers reputation
- i. damage the Whistleblowers business or financial position
- j. cause Whistleblowers any other damage.

The offence and penalty require that the detriment be the result of an actual or suspected Whistleblower disclosure. In many cases, particularly in the context of private employment, there may be arguments about whether the conduct involved was victimisation as a result of the Whistleblower disclosure or for some other reason.

We can investigate allegations that a person caused or threatened detriment to Whistleblowers, but we would need the Whistleblowers assistance to investigate the claim. Any action we take may result in a penalty to the person but not necessarily any compensation.

Notes:

- a. A threat may be express or implied, or conditional or unconditional.
- b. A Whistleblower (or another person) who has been threatened in relation to a disclosure does not have to actually fear that the threat will be carried out.

Examples of detrimental conduct that are prohibited under the law, without deterring employees from making disclosures, include:

- a. dismissal of an employee;
- b. injury of an employee in his or her employment;
- c. alteration of an employee's position or duties to his or her disadvantage;





- d. discrimination between an employee and other employees of the same employer;
- e. harassment or intimidation of a person;
- f. harm or injury to a person, including psychological harm;
- g. damage to a person's property;
- h. damage to a person's reputation;
- i. damage to a person's business or financial position; or
- j. any other damage to a person.

Examples of actions that are not detrimental conduct, include (where relevant):

- a. administrative action that is reasonable for the purpose of protecting a discloser from detriment (eg, moving a discloser who has made a disclosure about their immediate work area to another office to prevent them from detriment); and
- b. managing a discloser's unsatisfactory work performance, if the action is in line with Spaceframe Buildings' performance management framework.

Note: Spaceframe Buildings should ensure that a Whistleblower understands the reason for Spaceframe Buildings' administrative or management action.

2.2.9.17 Compensation and Remedies

A Whistleblower (or any other employee or person) can seek compensation and other remedies through the courts if:

- a. they suffer loss, damage or injury because of a disclosure; and
- b. Spaceframe Buildings failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

Note: See s1317AD of the Corporations Act. Also see s14ZZZA of the Taxation Administration Act.

Should a Whistleblower wish to seek compensation and other remedies, they should seek independent legal advice.

2.2.9.18 Civil, Criminal and Administrative Liability Protection

A Whistleblower shall be protected from any of the following in relation to their disclosure:

- a. civil liability (e.g. any legal action against the Whistleblower for breach of an employment contract, duty of confidentiality or another contractual obligation);
- b. criminal liability (e.g. attempted prosecution of the Whistleblower for unlawfully releasing information, or other use of the disclosure against the discloser in a prosecution {other than for making a false disclosure}); and
- c. administrative liability (e.g. disciplinary action for making the disclosure).

Notes:

Protections do not grant immunity for any misconduct a Whistleblower has engaged in that is revealed in their disclosure.

A Whistleblower qualifies for protection as a discloser under the Corporations Act, if they are an eligible disclosure in relation to Spaceframe Buildings and:

- a. they have made a disclosure of information relating to a 'disclosable matter' directly to an 'eligible recipient' or to ASIC, APRA or another Commonwealth body prescribed by regulation;
- b. they have made a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the Whistleblower provisions in the Corporations Act; or
- c. they have made an 'emergency disclosure' or 'public interest disclosure'.

Disclosures that are not about disclosable matters do not qualify for protection under the Corporations Act (or the Taxation Administration Act, where relevant). However, such disclosures may be protected under other legislation, such as the Fair Work Act 2009 (Fair Work Act).

Also see Glossary of Terms and Definitions for 'disclosable matters' that qualify for protection under the Corporations Act (i.e. 'eligible disclosures').



2.2.9.19 Support and Practical Protection Measures Taken by Spaceframe Buildings for Whistleblowers

The Spaceframe Buildings WCO shall:

- a. when initially dealing with a Whistleblower, is responsible for explaining how Spaceframe Buildings will protect confidentiality of the Whistleblower's identity, in accordance with Spaceframe Buildings' Privacy Policy.
- b. risk assess, control the risk and protect the Whistleblower from detrimental acts or omissions.

Notes: Whistleblowers should be aware that people may be able to guess the Whistleblower's identity if:

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

2.2.9.20 Examples of How Spaceframe Buildings Will Seek to Reduce the Risk

Examples of how Spaceframe Buildings will, in practice, seek to reduce the risk that the Whistleblower will be identified from the information contained in a disclosure, include:

- a. ensuring the privacy and security of personal information, through compliance with the Spaceframe Buildings Privacy Policy, which reflects the 13 Australian Privacy Principles (APPs);
- b. all personal information, or reference to the Whistleblower witnessing an event will be redacted [ie, Whistleblower and other persons names shall be edited, censored or obscured for legal or confidentiality purposes];
- c. the discloser will be referred to in a gender-neutral context;
- d. where possible, the discloser shall be contacted to help identify certain aspects of their disclosure that could inadvertently identify them;
- e. disclosures will be handled and investigated by qualified staff;
- f. having in place appropriate information technology resources and organisational measures for securing the personal information received, handled and recorded;
- g. exercising secure record-keeping and information-sharing processes, such that:
 - i. all paper and electronic documents and other materials relating to Whistleblowers will be stored securely;
 - ii. access to all information relating to a Whistleblowers will be limited to those directly involved in managing and investigating the disclosure;
 - iii. only a restricted number of people who are directly involved in handling and investigating a disclosure will be made aware of a Whistleblower's identity (subject to the discloser's consent) or information that is likely to lead to the identification of the Whistleblower;
 - iv. communications and documents relating to the investigation of a disclosure will not to be sent to an email address, or to a printer, that can be accessed by other staff; and
 - v. each person who is involved in handling and investigating a disclosure will be reminded about the confidentiality requirements (Spaceframe Buildings Privacy Policy), including that an unauthorised disclosure of a Whistleblower's identity may be a criminal offence.

2.2.9.21 Support and Practical Protection Measures Taken for a Whistleblower's Protection from Detrimental Acts or Omissions

The following practical measures and mechanisms shall be taken by Spaceframe Buildings to protect Whistleblowers from detrimental acts or omissions (where applicable) processes for assessing and controlling the risk of detriment against a Whistleblower and other persons (eg, other staff who might be suspected to have made a disclosure), will commence as soon as possible after receiving a disclosure from a Whistleblower, in accordance with Spaceframe Buildings Quality and Opportunity Risk Management Framework, for which the Spaceframe Buildings WCO will follow steps including:

- a. Risk identification: Assessing whether anyone may have a motive to cause detriment, by obtaining information from a Whistleblower about:
 - i. the risk of their identity becoming known;
 - ii. who they fear might cause detriment to them;

- iii. whether there are any existing conflicts, or problems, in the work place; and
- iv. whether there have already been threats to cause detriment.
- b. Risk analysis and evaluation: Analysing and evaluating the likelihood of each risk and evaluating the severity of the consequences.
- c. Risk control: Developing and implementing strategies to prevent or contain the risks. For anonymous disclosures, this will include assessing whether the Whistleblower's identity can be readily identified or may become apparent during an investigation.
- d. Risk monitoring: Monitoring and reassessing the risk of detriment where required, recognising that the risk of detriment may increase, or change as an investigation progresses, and even after an investigation is finalised.
- e. Records: Risk assessment records and approved risk control plan maintained by the Spaceframe Buildings WCO.
 - i. support services (including counselling or other professional or legal services) that are available to Whistleblowers shall be provided by the Spaceframe Buildings WCO to the Whistleblower upon request;
 - ii. strategies to help a Whistleblower minimise and manage stress, time or performance impacts, or other challenges resulting from the disclosure or its investigation shall be provided by the Spaceframe Buildings WCO to the Whistleblower upon request;
- f. actions for protecting a discloser from risk of detriment may include:
- g. allowing the Whistleblower to perform their duties from another location,
- h. reassigning the Whistleblower to another role at the same level, make other modifications to the Whistleblower's workplace or, the way they perform their work duties, or reassign or relocate other staff involved in the disclosable matter;
 - i. ensuring that Senior Management are aware of their responsibilities to maintain the confidentiality of a disclosure, address the risks of isolation or harassment, manage conflicts, and ensure fairness when managing the performance of, or taking other management action relating to, a Whistleblower;
 - ii. making a Whistleblower of how they can lodge a complaint if they have suffered detriment, and the actions Spaceframe Buildings may take in response to such complaints (ie, in accordance with Spaceframe Buildings Complaints Policy and Procedures, the complaint would be investigated as a separate matter by an officer who is not involved in dealing with disclosures and the investigation findings will be provided to the board or audit or risk committee); and
 - iii. interventions for protecting a discloser if detriment has already occurred, including actions that may be taken, such as: investigation and addressing the detrimental conduct by taking disciplinary action, or allowing the Whistleblower to take extended leave, or develop a career development plan for the Whistleblower that includes new training and career opportunities, or offer compensation or other remedies.

Note: Should they wish, a Whistleblower may seek independent legal advice or contact regulatory bodies, such as ASIC, APRA or the ATO, if they believe they have suffered detriment.

2.2.9.22 How a Whistleblower's Disclosure Will be Handled and Investigated

2.2.9.22.1 Investigation and Outcome

Once you have raised a concern we will deal with it fairly and in an appropriate way. We will carry out an initial assessment to determine the scope of any investigation and will inform you of the outcome of our assessment.

We will aim to keep you informed of the progress of the investigation and its likely timescale; however, sometimes the need for confidentiality may prevent us giving you specific details of the investigation or any disciplinary action taken as a result. You should treat any information about the investigation as confidential.

If we conclude that a Whistleblower has made false allegations maliciously, in bad faith or with a view to personal gain, the Whistleblower will be subject to disciplinary action.

2.2.9.22.2 Timeframes for Handling and Investigating Disclosures

All Whistleblower disclosures will be acknowledged and responded to as soon as practicable. Our aim is to acknowledge receipt of disclosures within three business days of receipt.

Whistleblower disclosures will be dealt with in a timely manner and where Whistleblower contact details are available, they will be kept informed about the progress of their disclosures and anticipated timeframes.

Spaceframe Buildings shall endeavour to formally respond and resolve/close out Whistleblower disclosures, wherever practicable, within 35 business days.

Allegations of suspected harm, or risk of harm to a person, or possible victims of crime, will be actioned immediately by urgent referral, or reporting to the relevant agency.

2.2.9.22.3 When Spaceframe Buildings Receives a Whistleblower Disclosure

When a Whistleblower's disclosure is received, the Joint Managing Directors, or other person so authorised (such as the Whistleblower Contact Officer (WCO) must:

- a. accept the Whistleblower disclosure/report;
- b. acknowledge receipt of the discloser after receiving their disclosure;
- c. establishing if the Whistleblower's disclosure qualifies for protection (see Section 1.9.2);
- d. where a disclosable matter qualifies for protection, give information to the Whistleblower about the protections available under Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019;
- e. explain to the Whistleblower that if Spaceframe Buildings determines that it will need to investigate their disclosure, Spaceframe Buildings will need to determine the following factors:
 - i. the nature and scope of the investigation;
 - ii. the person(s) within and/or outside Spaceframe Buildings that should lead the investigation;
 - iii. the nature of any technical, financial or legal advice that may be required to support the investigation; and
 - iv. the timeframe for the investigation;
- f. commence an inquiry into the Whistleblower report unless the Joint Managing Directors reasonably believe that there are circumstances in which to decline to conduct an inquiry and if so inform the Whistleblower accordingly; and
- g. inform the Whistleblower that they will be kept informed on progress, with updates provided during the key stages, such as:
 - i. when the investigation process has begun;
 - ii. while the investigation is in progress; and
 - iii. after the investigation has been finalised;
 - iv. however, the frequency and timeframe of updates on the investigation may vary depending on the nature of the disclosure.

Circumstances in which the Joint Managing Directors may decline to conduct an inquiry, or discontinue such an inquiry, are as follows:

- a. the Whistleblower report would be dealt with more appropriately by different means (eg, when other action is being undertaken under the Act or another Commonwealth law); or
- b. the Whistleblower report is vexatious, frivolous, misconceived or lacking in substance; or
- c. insufficient detail has been provided; or
- d. undertaking the inquiry would not otherwise be justified in all the circumstances.

A Joint Managing Director or other person so authorised (such as the Whistleblower Contact Officer (WCO) shall:

- a. consider, having regard to all the circumstances, whether to give the person about whom the Whistleblower Report has been made an opportunity to be heard in relation to the report;
- b. advise the Whistleblower if the Joint Managing Director decides to:
 - i. decline to conduct an inquiry into the Whistleblower Report, or
 - ii. commences an investigation into the Whistleblower Report, and then decides that there are circumstances in which the inquiry should be discontinued;
- c. report the outcome of the inquiry into the Whistleblower Report to the Whistleblower; and
- d. ensure that the outcome of the inquiry is dealt with as soon as practicable.

2.2.9.22.4 Establishing if the Whistleblower's Disclosure Qualifies for Protection

The Spaceframe Buildings WCO will need to assess each Whistleblower's disclosure to determine:

- a. whether it qualifies for protection; and
- b. whether a formal, in-depth investigation is required.

2.2.9.23 When the Whistleblower's Report is NOT a Disclosable Matter

If a Whistleblower's disclosure is deemed to be not a disclosable matter, and accordingly does not qualify for protection, the Spaceframe Buildings WCO is to so inform the Whistleblower that they will not be able to access the Whistleblower protections under the Corporations Act (or the Taxation Administration Act, where applicable), including the reasons why. If the Whistleblower is not in agreement, the Whistleblower is entitled to seek independent legal advice, at their own expense.

Note: Where it may be unclear whether a disclosure qualifies for protection, the Spaceframe Buildings WCO shall liaise with the Joint Managing Directors for advice in terms of whether they should elect to treat the Whistleblower as though they were protected as a Whistleblower under the Corporations Act (or the Taxation Administration Act, where relevant).

2.2.9.24 Action Taken When the Whistleblower's Report is a Disclosable Matter and Qualifies for Protection

If the Whistleblower's disclosure qualifies for protection, the Spaceframe Buildings WCO shall:

- a. so inform the Whistleblower;
- b. determine whether the location and time are appropriate for the Whistleblower to make their disclosure comfortably and for ensuring the discloser is protected;
- c. discuss and agree with the Whistleblower the arrangements for privacy and confidentiality, bringing to the attention of the Whistleblower that people may be able to guess the Whistleblower's identity if:
 - i. the Whistleblower has previously mentioned to other people that they are considering making a disclosure;
 - ii. the Whistleblower is one of a very small number of people with access to the information; or
 - iii. the Whistleblower relates to information that a discloser has previously been told privately and in confidence.
- d. inform the Whistleblower that without the Whistleblower's consent, the WCO cannot disclose information that is likely to lead to the identification of the Whistleblower, as part of its investigation process, and inform the Whistleblower that if consent is required for any part of the investigation, it shall be sought in advance, in writing (see further details below, under "Investigating a Whistleblower's Disclosure");
- e. inform the Whistleblower of any limitations of the Spaceframe Buildings investigation process, making the Whistleblower quite clear that the WCO may not be able to undertake an investigation if it is not able to contact the Whistleblower (eg, if a Whistleblower is made anonymously and the discloser has refused to provide, or has not provided, a means of contacting them);
- f. receive the Whistleblower's disclosure in writing (preferably on an Spaceframe Buildings Whistleblower Report form), ensuring privacy and confidentiality is preserved;
- g. conduct a risk assessment (eg, for risk of identity disclosure and detriment against a Whistleblower and other persons), maintaining a record of same;
- h. advise the Whistleblower, as and when required by principles of natural justice and procedural fairness and prior to any actions being taken (eg, if the disclosure will be the subject of an investigation) inform the Whistleblower of the key steps involved in investigating a disclosure, including the expected timeframes, while acknowledging that the process may vary depending on the nature of the disclosure;
- h. explain to the Whistleblower that the WCO will need to determine the following factors:
 - i. the nature and scope of the investigation;
 - ii. the person(s) within and/or outside Spaceframe Buildings that should lead the investigation;
 - iii. the nature of any technical, financial or legal advice that may be required to support the investigation; and
 - iv. the timeframe for the investigation;
- i. focus on the substance of the Whistleblower's disclosure, rather than what the Spaceframe Buildings WCO believes to be the discloser's motive for reporting, acknowledging that disclosures about

conduct, or behaviour, that appears to have had a personal impact on a Whistleblower are somehow less serious (eg, the Whistleblower's disclosure/experience may indicate a larger, or systemic, issue - bullying or harassment experienced by the Whistleblower may be representative of a more general culture of bullying or harassment in Spaceframe Buildings or may indicate an environment where other misconduct is occurring).

2.2.9.25 Investigation of a Whistleblower Disclosure

The objective of a Whistleblower disclosure investigation is to determine whether there is enough evidence to substantiate or refute the matters reported.

Unless the Joint Managing Director decline to investigate a Whistleblower disclosure, a Joint Managing Director, or other person so authorised (such as the Whistleblower Contact Officer (WCO)) will investigate the report or authorise another person to investigate the report. When an investigation needs to be undertaken, the process will be objective, fair and independent.

A Joint Managing Director, or other person so authorised (such as the Whistleblower Contact Officer (WCO)), shall ensure that:

- a. the scope of the investigation is explained to the person making the Whistleblower report;
- b. the matter is dealt with in a prompt and timely manner;
- c. they consider, having regard to all the circumstances, whether to give the person about whom the Whistleblower Report has been made, an opportunity to be heard in relation to the report; and
- d. due regard is paid to procedural fairness.

All reports of concern will be the subject of thorough investigation with the objective of locating evidence that either substantiates or refutes the claims made by the Whistleblower. Investigations will be fair and independent and observe the rules of natural justice. Investigations will be conducted without bias and the person against whom the allegation is made should be given the right to respond.

On completion of the investigation a written report will be made to the Whistleblower from the Investigating Officer, and copy provided to the Board, which will explain the findings and actions taken, as far as possible, without breaching commercial, legal and/or confidentiality constraints. Whistleblower is then given 14 days to respond in writing to the Joint Managing Directors or Chair of the Board as applicable). The response is then reviewed by the Joint Managing Directors and/or the Board (as applicable) and a response is supplied if required.

2.2.9.26 Whistleblower's Consent to a Limited Disclosure

Obtain the Whistleblower's written consent (and the limitations of that consent – see 'limited disclosure' below), if required, ensuring that WCO does not disclose information that is likely to lead to the identification of the Whistleblower, as part of its investigation process, unless:

- a. the information does not include the Whistleblower's identity;
- b. the WCO removes information relating to the Whistleblower's identity or other information that is likely to lead to the identification of the Whistleblower (eg, the Whistleblower's name, position title and other identifying details); and
- c. it is reasonably necessary for investigating the issues raised in the disclosure.

The WCO may investigate a disclosure by asking the Whistleblower for consent to a limited disclosure (eg, disclosure to the Spaceframe Buildings Joint Managing Directors or Board or Spaceframe Buildings' Whistleblower investigation officer or equivalent).

Note: Spaceframe Buildings may also investigate a Whistleblower disclosure by conducting a Joint Managing Director review of the subject matter or the work area disclosed. Additionally, Spaceframe Buildings Joint Managing Directors could investigate an anonymous disclosure, even if Spaceframe Buildings cannot get in contact with the Whistleblower if the Whistleblower has provided sufficient information to Spaceframe Buildings, and the WCO removes information that is likely to lead to the identification of the discloser.

2.2.9.27 Ensuring Investigations follow the Guidelines in Australian Securities &

Investments Commission (ASIC) Regulatory Guide 270 'Whistleblower Policies'

Investigations need to be objective, fair and independent, and unbiased, while preserving the confidentiality of the investigation.

To ensure fairness and independence, investigations need to be independent of the discloser, the individuals who are the subject of the disclosure, and the Spaceframe Buildings department, or business unit involved. To that end Spaceframe Buildings will undertake investigations jointly with an external independent and unbiased third party WCO, Brad Bishop from QAS International. This process will also include a review of the matter and the process and procedures by the Spaceframe Buildings Joint Managing Directors.

2.2.9.28 Confidentially

Consistent with Spaceframe Buildings' Privacy Policy commitments, Spaceframe Buildings will take all reasonable steps to protect the identify of the Whistleblower and will not disclose the Whistleblower's identity to a person not connected with the investigation unless:

- a. the Whistleblower has been consulted and consents in writing to the disclosure; or
- b. Spaceframe Buildings or the WCO, Joint Managing Directors or Chair of Board are compelled by law to do so.

Spaceframe Buildings will also ensure that any records relating to a report are held securely and in the strictest confidence. All records of Whistleblower activity will be kept by the Joint Managing Directors, or if the whistleblowing relates to a Joint Managing Directors, records will be held by the Chair of the Board. Access to such records must be authorised by either the Joint Managing Directors or the Board (as applicable).

Spaceframe Buildings is committed to the protection of genuine Whistleblowers against action taken in reprisal for the making of protected disclosures.

2.2.9.29 Keeping the Whistleblower Informed

At the very outset, following receipt of a Whistleblower disclosure, the Whistleblower should be informed that the frequency and timeframe of updates on the investigation may vary depending on the nature of the disclosure.

If the Whistleblower can be contacted (including through anonymous channels), the Spaceframe Buildings Whistleblower Contact Officer (WCO) is to ensure that the Whistleblower is provided with regular updates. The Spaceframe Buildings Whistleblower Contact Officer (WCO) shall ensure that anonymity is not compromised when providing regular updates to the Whistleblower.

The WCO shall keep the Whistleblower informed on progress, with updates provided during the key stages, such as (and keeping a file note/record of when this occurred):

- a. when the investigation process has begun;
- b. while the investigation is in progress; and
- c. after the investigation has been finalised.

Note: Spaceframe Buildings may determine the most appropriate time to inform the individual who is the subject of a disclosure about the investigation, provided that they inform the individual before making any adverse finding against them. In some circumstances, informing the Whistleblower at an early stage of an investigation may compromise the effectiveness of the investigation, such as when there may be concerns that the individual may destroy information or the disclosure needs to be referred to ASIC, APRA, the ATO or the Federal Police.

2.2.9.30 Following the Investigation

- a. As soon as practicable after the findings of the investigation are made, a Joint Managing Director or other person so authorised (such as the Whistleblower Contact Officer (WCO), shall advise the person making the Whistleblower report the outcome of the investigation.
- b. If the Joint Managing Directors believe that the matter should be referred to another agency or authority, it will be referred as appropriate.
- c. If a Whistleblower Report is determined to be frivolous or vexatious, the Joint Managing Directors will advise the employee who made the report that no further action will be taken under these procedures.

2.2.9.31 How the Investigation Findings Will be Documented, Reported Internally and Communicated to the Whistleblower

The following paragraphs outline how the findings from an investigation will be documented and reported to those responsible for oversight of the Whistleblower Policy and Procedures, while preserving confidentiality, including the information the Whistleblower will receive at the end of the investigation.

The method for documenting and reporting the findings will depend on the nature of the disclosure. For example, there may be circumstances where it may not be appropriate to provide details of the outcome to the Whistleblower. However, unless otherwise instructed by the Joint Managing Directors the following communication protocol shall apply:

- a. When a Whistleblower disclosure has been investigated, the WCO will provide summary report of de-identified information relating to the investigation undertaken. The investigation of findings report will be provided to the Joint Managing Directors to report to the Board, as part of the compliance review process.
- b. The Joint Managing Directors will have the opportunity to review the WCO's Report into the Whistleblower's Disclosure and provide comment/feedback to the WCO.
- c. The WCO shall then submit the Report into the Whistleblower's Disclosure to the Spaceframe Buildings Board, which will, following review, shall send a confidential written response to the Whistleblower.
- d. The information the Whistleblower will receive in the Spaceframe Buildings Boards response, will normally include:
 - e. the Whistleblower's name, or where an individual has sought to remain anonymous, by using a pseudonym;
 - f. the date the Whistleblower Disclosure was received;
 - g. the nature of the disclosure and scope of the investigation;
 - h. whether the disclosure was a 'disclosable matter' which qualified for protection as a Whistleblower under the Corporations Act;
 - i. the name and position of the person(s) within and/or outside Spaceframe Buildings that lead the investigation;
 - j. included details of what subject matter or the work area disclosed was investigated and reviewed;
 - k. the name and position of the person(s) within Spaceframe Buildings that reviewed the investigation findings and recommendations;
 - l. the dates when the Whistleblower was informed of updates during the key stages:
 - m. when the investigation process began;
 - n. while the investigation was in progress; and
 - o. after the investigation has been finalised.
 - p. the nature of any technical, financial or legal advice that may be required to support the investigation;
 - q. the investigation and review findings, the validity of the disclosure/conclusions and where applicable, address the concerns raised and recommendations, including proposed action(s) and action target dates (where applicable).
- r. Where applicable, include a statement outlining that Spaceframe Buildings is not obliged to reopen an investigation and that Spaceframe Buildings can conclude a review, if it finds that the investigation was conducted properly, or new information is either not available, or would not change the findings of the investigation. In such situations Spaceframe Buildings would normally include an additional statement advising that a Whistleblower may lodge a complaint with a regulator, such as ASIC, APRA or the ATO, if they are not satisfied with the outcome of Spaceframe Buildings' investigation.
- s. A copy of all Whistleblower documents and correspondence relating to the matter will be held in a secure, confidential electronic folder for at least 10 years following closing of the matter.

2.2.9.32 Ensuring Fair Treatment of Individuals Mentioned in a Disclosure

Spaceframe Buildings shall ensure the fair treatment of employees who are mentioned in a Whistleblower disclosure that qualifies for protection, including those persons who are the subject of a disclosure. This shall include the following measures and/or mechanisms for ensuring fair treatment of individuals mentioned in a disclosure (where applicable):

- a. Training for 'eligible recipients', which includes the Joint Managing Directors, General Manager and external Spaceframe Buildings authorised Whistleblower Contact Officer (WCO). Such training will include a detailed review and understanding of the Spaceframe Buildings Whistleblower Policy and Procedures including the WCO's rights and obligations, and Whistleblower protections under the

- Whistleblower Policy and Procedures, including prioritising the Whistleblower's right to anonymity during the investigation, unless they consent to their identity being disclosed.
- b. Training for staff shall outline how the Whistleblower regime works, and how the Spaceframe Buildings Whistleblower Policy and Procedures provides a process for disclosing and investigating certain matters. Staff training shall also detail the protections provided to eligible disclosures, and what constitutes an 'eligible matter' (see further details below regarding upfront and ongoing staff training).
 - c. Whistleblowers disclosures will be handled confidentially, when it is practical and appropriate in the circumstances.
 - d. Each Whistleblower disclosure will be assessed and may be the subject of an investigation.
 - e. The objective of a Whistleblower disclosure investigation is to determine whether there is enough evidence to substantiate or refute the matters reported, and when an investigation needs to be undertaken, the process will be objective, fair and independent.
 - f. An employee who is the subject of a disclosure will be advised about the subject matter of the disclosure as and when required by principles of natural justice and procedural fairness and prior to any actions being taken—for example, if the disclosure will be the subject of an investigation; and
 - g. An employee who is the subject of a disclosure may contact Spaceframe Buildings' support services (eg, counselling).

Spaceframe Buildings may determine the most appropriate time to inform the individual who is the subject of a disclosure about the investigation, provided that they inform the individual before making any adverse finding against them. In some circumstances, informing the Whistleblower at an early stage of an investigation may compromise the effectiveness of the investigation, such as when there may be concerns that the individual may destroy information or the disclosure needs to be referred to ASIC, APRA, the ATO or the Federal Police.

2.2.9.33 Compensation

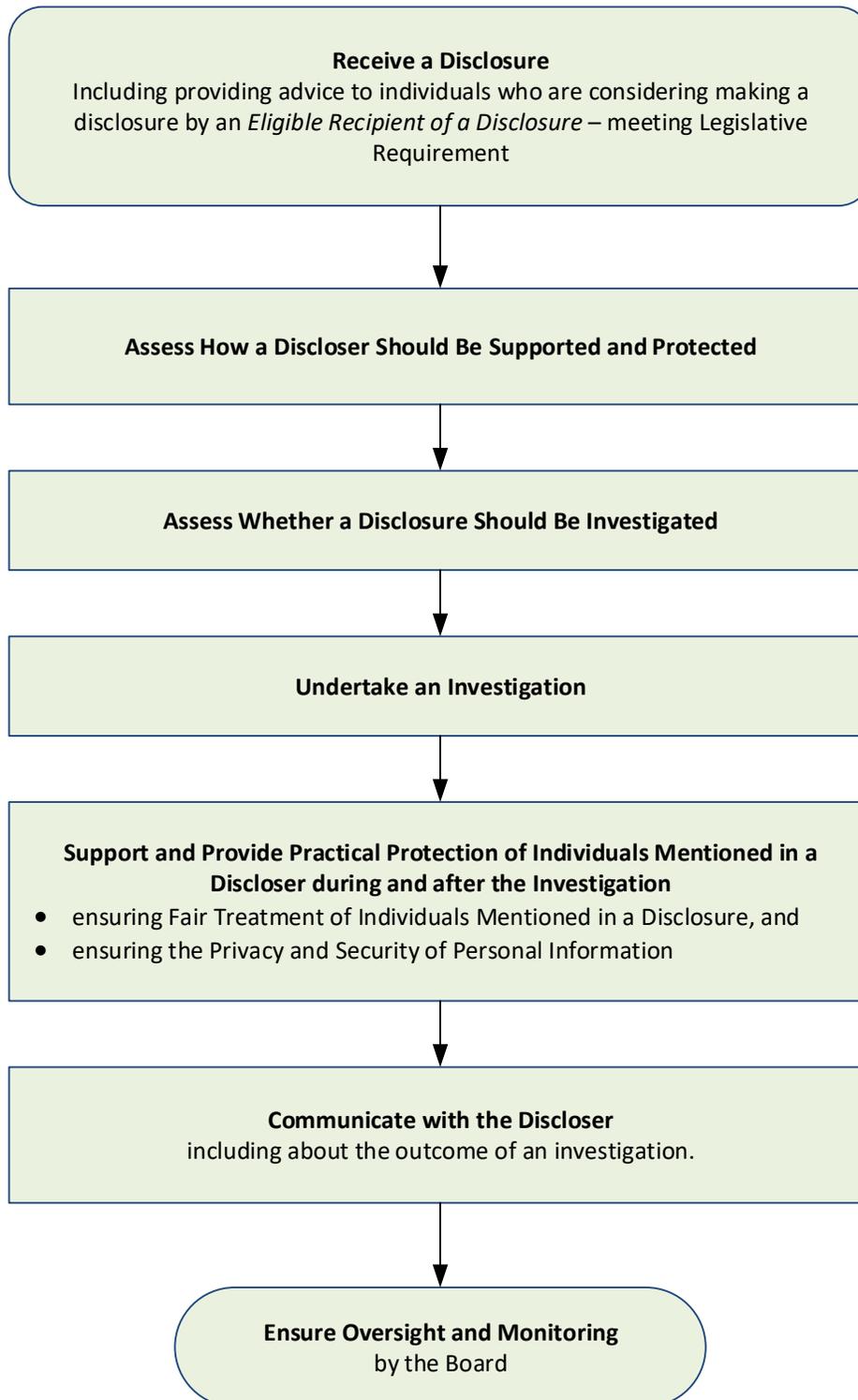
Whistleblowers can seek compensation through a court if a Whistleblower suffer loss, damage or injury for making the Whistleblowers disclosure. If Whistleblowers are, or were, an employee and experienced detriment at work for reporting misconduct, the court may order the person, company or organisation causing detriment or the Whistleblowers employer to compensate a Whistleblower.

Whistleblowers can also pursue other remedies, such as:

- a. the Whistleblower's employer reinstating a Whistleblower to the person's original position or a comparable position; or
- b. the court issuing an injunction to prevent or stop detrimental conduct; or
- c. the person, company or organisation that caused a Whistleblower's detriment or threatened a Whistleblower with detriment, apologising to the Whistleblowers.

Note: It is the Whistleblower's responsibility to bring any such action for compensation. Accordingly, Whistleblowers may wish to seek independent legal advice about what remedies may be available to them if they suffer loss, damage, or injury. If Whistleblowers are unsuccessful in their claim for compensation for detriment against a person, company or organisation, Whistleblowers are protected from having to pay their legal costs (unless a court finds the Whistleblowers claim to be vexatious or Whistleblowers acted unreasonably).

2.2.9.34 Overview of Whistleblowing Process



2.2.9.35 Upfront and Ongoing Staff Training

Staff training typically includes:

- a. the key elements of Spaceframe Buildings' Whistleblower Policy and Procedures, including:

- b. practical examples of 'disclosable matters';
- c. practical information on how to make a disclosure; and
- d. advice on how Whistleblowers can seek further information about the process if required;
- e. information related to protecting and supporting disclosers, including:
 - h. the measures Spaceframe Buildings has in place for protecting and supporting Whistleblowers;
 - i. practical examples of conduct that may cause detriment to a discloser; and
 - j. the consequences for engaging in detrimental conduct.
- f. information about matters that are not covered by Spaceframe Buildings' Whistleblower Policy and Procedures, including:
 - k. examples of personal work-related grievances;
 - l. information on Spaceframe Buildings' other policies (eg, bullying and harassment, privacy policy, health and safety, grievance and code of conduct matters);
- g. information on how and where employees can report general employee feedback or personal work-related grievances; and
- h. where applicable, practical examples of circumstances where a disclosure has led to positive outcomes for the entity and the discloser.

Management training also covers Spaceframe Buildings' commitment and obligations to protecting Whistleblowers of wrongdoing and how Spaceframe Buildings' Whistleblower Policy and Procedures interacts with Spaceframe Buildings' other policies (eg, bullying and harassment, privacy policy, health and safety, grievance and code of conduct matters).

A record of staff training and attendees shall be maintained for audit purposes.

Following training, Spaceframe Buildings' Whistleblower Contact Officers shall be included on the Spaceframe Buildings Competency Register.

2.2.9.36 Fostering a Whistleblower Culture

Spaceframe Buildings recognises the importance of creating a positive and open environment, where employees feel they can come forward to make a disclosure. Spaceframe Buildings' Senior Managers plays an important role in demonstrating the Spaceframe Buildings' commitment to our Whistleblower Policy and Procedures and are committed to:

- a. ensuring Whistleblower disclosures are taken seriously and acted on immediately;
- b. wrongdoing is addressed promptly;
- c. Whistleblowers are provided with adequate protections and support;
- d. early interventions are made to protect Whistleblowers from detriment;
- e. developing and maintaining a culture of ethical conduct, and a positive and open environment for employees, ensuring this culture flows through all levels of the organisation

2.2.9.37 Monitoring and Reporting on the Effectiveness of the Whistleblower Policy and Procedures

Spaceframe Buildings has mechanisms in place for monitoring the effectiveness of its Whistleblower Policy and Procedure and ensuring compliance with its legal obligations, including:

- a. having oversight arrangements in place for ensuring that Spaceframe Buildings' Joint Managing Directors are kept informed about the effectiveness of Spaceframe Buildings' Whistleblower Policy Procedures, and can intervene when necessary, while preserving confidentiality;
- b. having a mechanism in place to enable Whistleblower matters to be escalated to Spaceframe Buildings' Joint Managing Directors, when required; and
- c. an internal audit of the Spaceframe Buildings Management System policies and procedures, at least annually.

2.2.9.38 Reporting to the Board

Reports to the Board include the following information on individual disclosures received under Spaceframe Buildings' Whistleblower Policy and Procedures, when it is not likely to lead to the identification of a discloser:

- a. the subject matter of each disclosure;
- b. the status of each disclosure;
- c. for each disclosure, the type of person who made the disclosure (eg, employee, supplier, contractor/service provider) and their status (eg, whether they are still employed or contracted by Spaceframe Buildings);
- d. the action taken for each disclosure;
- e. how each disclosure was finalised;
- f. the timeframe for finalising each disclosure; and
- g. the outcome of each disclosure.

2.2.9.39 Reviewing and Updating the Whistleblower Policy and Procedures

Spaceframe Buildings shall review the Whistleblower Policy and Procedures as required to reflect any changes in legislation or in our methods or policies, but at least every two years. Any updates/amendments to the Whistleblower Policy and Procedures following a review shall be widely disseminated in a timely manner to, and easily accessible by, individuals covered by the policy (see RG 270.158–RG 270.160).

If there has been any change to the disclosure procedures, Spaceframe Buildings shall provide targeted communications and training to all employees and eligible recipients, and additional specialist training to staff members and external Whistleblower Contact Officers, who have specific roles and responsibilities under the Whistleblower Policy and Procedures.

2.2.9.40 Glossary of Terms and Definitions

The term '**misconduct**' is defined in s9 of the Act to include '**fraud, negligence, default, breach of trust and breach of duty**'. The phrase '**improper state of affairs or circumstances**' is not defined and is intentionally broad. For example, 'misconduct or an improper state of affairs or circumstances' may not involve unlawful conduct in relation to Spaceframe Buildings or a related body corporate of Spaceframe Buildings but may indicate a systemic issue that the relevant regulator should know about to properly perform its functions. It may also relate to business behaviour and practices that may cause consumer harm.

The term '**reasonable grounds to suspect**' is based on the objective reasonableness of the reasons for the discloser's suspicion. It ensures that a discloser's motive for making a disclosure, or their personal opinion of the person(s) involved, does not prevent them from qualifying for protection. In practice, a mere allegation with no supporting information is not likely to be considered as having 'reasonable grounds to suspect'; however, a discloser does not need to prove their allegations.

'**Disclosable matters**' and '**eligible recipients**' are explained in [RG 270.50–RG 270.57](#) and [RG 270.67–RG 270.71](#). Also see s14ZZT, 14ZZU and 14ZZV of the Taxation Administration Act. Disclosures pertaining to tax matters are referred to as 'disclosures qualifying for protection'. Disclosures qualifying for protection may be made to the ATO, an eligible recipient or a legal practitioner under the Taxation Administration Act. 'Disclosable matters' also involve information about Spaceframe Buildings in [RG 270.51](#), if the discloser has reasonable grounds to suspect that the information indicates those Spaceframe Buildings (including their employees or officers) have engaged in conduct that:

- a. constitutes an offence against, or a contravention of, a provision of any of the following:
 - i. the Corporations Act;
 - ii. the Australian Securities and Investments Commission Act 2001;
 - iii. the Banking Act 1959;
 - iv. the Financial Sector (Collection of Data) Act 2001;
 - v. the Insurance Act 1973;
 - vi. the Life Insurance Act 1995;
 - vii. the National Consumer Credit Protection Act 2009;
 - viii. the SIS Act;
 - ix. an instrument made under an Act referred to in RG 270.54(a)(i)– RG 270.54(a)(viii);



- b. constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
- c. represents a danger to the public or the financial system; or
- d. is prescribed by regulation.



Term	Meaning in this Policy
<i>APPs</i>	Australian Privacy Principles
<i>APRA</i>	Australian Prudential Regulation Authority
<i>ASIC</i>	Australian Securities and Investments Commission
<i>ASX Corporate Governance Principles and Recommendations</i>	Recommended corporate governance practices for entities listed on the ASX Note: The fourth edition comes into force for financial years commencing on or after 1 January 2020.
<i>ATO</i>	Australian Taxation Office
<i>Company Limited by Guarantee</i>	A company where the liability of its members is limited to the respective amounts that the members have undertaken to contribute to the property of the company if it is wound up Note: See s9 of the Corporations Act.
<i>Corporations Act</i>	<i>Corporations Act 2001</i> , including regulations made for the purposes of that Act
<i>Detriment</i>	Has the meaning given in s1317ADA of the Corporations Act Note: Also see s14ZZZAA of the Taxation Administration Act.
<i>Detrimental Conduct</i>	Conduct, or a threat to engage in conduct, that causes detriment to a discloser
<i>Director</i>	Has the meaning given in s9 of the Corporations Act
<i>Disclosable Matter</i>	Information to which the Whistleblower protections apply Note: See RG 270.50–RG 270.57 and s1317AA of the Corporations Act.
<i>Discloser</i>	An individual who discloses wrongdoing or an eligible Whistleblower
<i>Disclosure</i>	A disclosure of information relating to wrongdoing or a disclosable matter
<i>Disclosures Qualifying for Protection</i>	Disclosures pertaining to tax matters are referred to as ‘disclosures qualifying for protection’ Note: See s14ZZT of the Taxation Administration Act.
<i>Eligible Recipient</i>	An individual who can receive a disclosure Note: See s1317AAC(1)–(2) of the Corporations Act. Also see s14ZZV of the Taxation Administration Act, which includes prescribed bodies.
<i>Eligible Whistleblower</i>	An individual to whom the Whistleblower protections apply Note: See RG 270.43–RG 270.44 and s1317AAA of the Corporations Act. Also see s14ZZU of the Taxation Administration Act.
<i>Emergency Disclosure</i>	The disclosure of information to a journalist or parliamentarian, where the discloser has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment Note: The disclosure must meet a number of other criteria to qualify. See RG 270.76 and s1317AAD(2) of the Corporations Act.

Term	Meaning in this Policy
<i>Entity</i>	A public company, large proprietary company or proprietary company that is a trustee of a registrable superannuation entity that must have a Whistleblower Policy Note: See s1317AI(1)–(3) of the Corporations Act.
<i>Journalist</i>	Has the meaning given in s1317AAD(3) of the Corporations Act
<i>Large Proprietary Company</i>	A proprietary company that qualifies as a large proprietary company under the Corporations Act Note: See RG 270.7 and s45A(3) and the Corporations Amendment (Proprietary Company Thresholds) Regulations 2019.
<i>Legal Practitioner</i>	Means a duly qualified legal practitioner and, in relation to a person, such a practitioner acting for the person
<i>Listed</i>	Has the meaning given in s9 of the Corporations Act
<i>Officer</i>	Has the meaning given in s9 of the Corporations Act
<i>Parliamentarian</i>	A member of the Commonwealth, state or territory parliaments Note: See s1317AAD(1)(f) and s1317AAD(2)(d) of the Corporations Act.
<i>Personal Information</i>	Information or an opinion about an identified individual, or an individual who is reasonably identifiable, whether: <ul style="list-style-type: none"> • true or not; and • recorded in a material form or not Note: See s6(1) of the Privacy Act.
<i>Personal Work-Related Grievance</i>	A disclosure that relates to the discloser's current or former employment, which has implications for the discloser personally, but does not: <ul style="list-style-type: none"> • have any other significant implications for the entity (or another entity); or • relate to conduct, or alleged conduct, about a disclosable matter Note: See s1317AADA(2) of the Corporations Act.
<i>Privacy Act</i>	<i>Privacy Act 1988</i>
<i>Proprietary Company</i>	A company that is registered as, or that converts to, a proprietary company under the Corporations Act Note: See s45A of the Corporations Act.
<i>Pt 9.4AAA (for example)</i>	A part of the Corporations Act (in this example, numbered 9.4AAA)
<i>Public Company</i>	A company other than a proprietary company Note: See s9 of the Corporations Act.
<i>Public Interest Disclosure</i>	The disclosure of information to a journalist or a parliamentarian, where the discloser has reasonable grounds to believe that making a further disclosure of the information is in the public interest. The disclosure must meet a number of other criteria to qualify. Note: See RG 270.75 and s1317AAD(1) of the Corporations Act.
<i>Registrable Superannuation Entity</i>	A regulated superannuation fund, an approved deposit fund or a pooled superannuation trust, but not a self-managed superannuation fund Note: See s10 of the SIS Act.

Term	Meaning in this Policy
<i>Related Body Corporate</i>	<p>A body corporate that is a:</p> <ul style="list-style-type: none"> • holding company of another body corporate; • subsidiary of another body corporate; or • subsidiary of a holding company of another body corporate <p>Note: See s50 of the Corporations Act.</p>
<i>RG 51 (for example)</i>	An ASIC regulatory guide (in this example numbered 51)
<i>s1317AI (for example)</i>	A section of the Corporations Act (in this example numbered 1317AI), unless otherwise specified
<i>Senior Manager</i>	<p>In relation to a corporation, a person (other than a director or secretary of the corporation) who:</p> <ul style="list-style-type: none"> • makes or participates in making decisions that affect the whole, or a substantial part, of the business of the entity; or • has the capacity to significantly affect the entity's financial standing. <p>They are generally a senior executive within the entity Note: See s9 of the Corporations Act.</p>
<i>SIS Act</i>	<i>Superannuation Industry (Supervision) Act 1993</i>
<i>Strict Liability</i>	An offence where there is no need for fault or intent in order for a person to be liable
<i>Tax Affairs</i>	<p>Affairs relating to any tax imposed by or under, or assessed or collected under, a law administered by the Commissioner of Taxation Note: See s14ZZT(4) of the Taxation Administration Act.</p>
<i>Taxation Administration Act</i>	<i>Taxation Administration Act 1953</i> , including regulations made for the purposes of that Act
<i>Trustee</i>	<p>A body corporate that is a trustee of a fund, scheme or trust Note: See s10 of the SIS Act.</p>
<i>What is Whistleblowing?</i>	<p>Raising a genuine concern in good faith relating to matters at Spaceframe Buildings such as:</p> <ul style="list-style-type: none"> • criminal activity; • danger to health and safety or the environment; • failure to comply with any legal obligation, regulatory requirements, quality standards, regulatory requirements or our internal policies and procedures; • bribery or corruption, unethical conduct or conduct likely to damage Spaceframe Buildings' reputation; • concerns regarding supplier or contractor/service provider labour practices and/or modern slavery/human rights; • financial fraud or mismanagement; • breaches of competition law or anti-competitive practices; • disclosure of confidential information; or • deliberate concealment of any of the above matters. <p>A Whistleblower is a person who raises genuine concern in good faith relating to any of the above.</p>

Term	Meaning in this Policy
<i>Whistleblower</i>	A discloser who has made a disclosure that qualifies for protection under the Corporations Act Note: See s1317AA, 1317AAA, 1317AAC, and 1317AAD of the Corporations Act. Also see s14ZZT, s14ZZY, s14ZZV of the Taxation Administration Act for a discloser that qualifies for protection under that Act.
<i>Whistleblower Investigation Officer</i>	The role under an entity's Whistleblower Policy that is responsible for investigating disclosures
<i>Whistleblower Protection Officer</i>	The role under an entity's Whistleblower Policy that is responsible for protecting or safeguarding disclosers and ensuring the integrity of the reporting mechanism
<i>Whistleblower Protections Bill</i>	Treasury Laws Amendment (Enhancing Whistleblower Protections) Bill 2018



Jane Raspotnik – Director - Administration



Peter Raspotnik – Managing Director