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# Whistleblower Policy

**CountPlus Limited (ACN 126 990 832)**  
**As adopted by the CountPlus Board**

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## 1. Introduction

- 1.1 Countplus Limited ('Company') is committed to best practice in corporate governance, compliance and ethical behaviour. To assist in the prevention and detection of fraud, corruption and misconduct, the Company has adopted a Whistleblower Policy that provides a framework for bringing suspected corrupt, illegal or unethical behaviour (improper conduct) to the attention of management while at the same time protecting the confidentiality of the individuals who, in good faith, report such conduct.
- 1.2 The Whistleblower Policy will outline the internal and external avenues for reporting improper conduct without fear of reprisal, intimidation, dismissal, demotion, discrimination or bias.

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## 2. Definitions

- 2.1 **Disclosure** is the reporting, in good faith, of any Improper Conduct by a Whistleblower.
- 2.2 **Improper Conduct** means serious matters that are in the public interest to raise including, but not limited to:
- (a) auditing matters including non-disclosure of internal or external audit process;
  - (b) breaches of confidentiality obligations;
  - (c) criminal or unlawful activity;
  - (d) corrupt or improper conduct or unethical behaviour;
  - (e) financial malpractice, impropriety or fraud;
  - (f) insider trading;
  - (g) asset misappropriation;
  - (h) workers compensation fraud;
  - (i) misuse of the Company's information;
  - (j) bribery including kick-backs and illegal gratuities;
  - (k) intentional or negligent disregard for legal/regulator requirements;
  - (l) unsafe work practices;
  - (m) bullying, victimisation and harassment;
  - (n) intentional or negligent disregard for company policies and procedures;
  - (o) acts of violence or threat of violence within the workplace;
  - (p) the use and/or sales of prohibited substances;
  - (q) misuse of an employee's position for personal gain; and the concealment of any of the above.
- 2.3 **Investigation Officer** is a person appointed by the Company to investigate the Disclosure.
- 2.3.1 The Investigation Officer will be responsible for:
- (a) receiving all allegations made by the Whistleblower;
  - (b) conducting an investigation into any report received from the Whistleblower (determining whether it is legitimate), documenting and handling all matters and referring all legitimate matters to the Company's Board;
  - (c) reporting to the police any criminal acts that have been identified in accordance with legislative obligations;

- (d) finalising all investigations and providing the results of the investigation to the Company's Board;
- (e) taking all reasonable steps to protect the identity of the Whistleblower and not disclose the identity of the Whistleblower (unless otherwise required by law or in accordance with the Company's legislative or contractual obligations);
- (f) holding the information provided in a secure location and in strictest confidence (and in compliance with the Document Retention Policy);
- (g) ensuring that the allegations are investigated in a timely and proper manner.

2.4 **Whistleblower** is an employee, contractor, or consultant of the Company making an allegation of Improper Conduct by any other officer, employee, contractor or consultant of the Company.

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### **3. Purpose of Policy**

- 3.1 This Policy protects employees, contractors and consultants who make a Disclosure in relation to honest and reasonable suspicions of actual or imminent Improper Conduct. In particular, the Company does not tolerate:
- (a) Improper Conduct by its officers, employees, contractors or consultants; or
  - (b) victimising, penalising, or dismissing any person who comes forward to disclose such conduct in good faith.
- 3.2 Victimization includes, but is not limited to, discrimination, harassment, adverse treatment in relation to that person's employment, intimidation or threats. The Company will regard any such victimisation very seriously and will take appropriate disciplinary action, which may include dismissal.
- 3.3 An employee, contractor or consultant making a Disclosure must do so if they have an honest and reasonable suspicion that any Improper Conduct has occurred, is occurring or is likely to occur. If an employee, contractor or consultant is found to have made a trivial, malicious, fraudulent, or dishonest Disclosure, disciplinary action may be taken up to and including civil or criminal prosecution where warranted.
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### **4. How to Report a Disclosure?**

- 4.1 If you wish to make a Disclosure in accordance with this Policy, you should contact the Company Secretary. However, if you feel you are able to provide the detail of the Disclosure to your direct supervisor or manager, you should do so. In the event the Disclosure is about the Company Secretary, you should contact the Chief Executive Officer.
- 4.2 Disclosures can be made by telephone, email, mail or in person. The contact details are as follows:  
1300 825 295;  
info@countplus.com.au; or  
GPO Box 1453, Sydney, NSW 2001
- 4.3 When making a Disclosure you should provide the following:
- (a) details of the person/s who have engaged or are alleged to have engaged in Improper Conduct;
  - (b) the nature of the Improper Conduct; and
  - (c) any evidence you have to support the allegation of Improper Conduct.
- 4.4 You may also decide that you wish to remain anonymous when you make a Disclosure. If you choose to make an anonymous Disclosure you may not be entitled to any protections that arise from legislation.

- 4.5 Following the Disclosure, an investigator will be appointed to look into the matter. Depending on the nature or the seriousness of the Improper Conduct the Disclosure may be referred to an external investigator.

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## **5. Protection under legislation**

- 5.1 The protection afforded under this Policy is in addition to any protections that arise under legislation. In particular, the *Corporations Act 2001* (Cth) and the *Fair Work Act 2009* (Cth) seek to protect a person who makes certain types of disclosure.
- 5.2 Not all Disclosures will be a disclosure for the purposes of these laws.

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## **6. Whistleblowing Protection Investigation Process**

- 6.1 The Investigation Officer will contact you as soon as possible after the Investigation Officer receives the Disclosure and ideally, within five (5) working days of you making the Disclosure. If you do not receive this contact, you should contact the Company Secretary.
- 6.2 The investigation will be conducted in a prompt and fair manner. The Investigation Officer appointed is tasked with assessing, investigating and substantiating or refuting the Disclosure. The Investigation Officer will also make recommendations about what course of action, if any, should be taken as a result of the Disclosure.
- 6.3 During the investigation, the Investigation Officer may conduct interviews and collect any necessary information. Depending on the nature and seriousness of the Disclosure, the matter may be referred to the Police or a law enforcement authority.
- 6.4 At the conclusion of the investigation, a report will be provided to the Company Secretary. The outcome of the investigation will be notified to the Company's Board.
- 6.5 The Company's Board will ultimately decide what action is to be taken. If a Disclosure implicates, or otherwise involves a member of the Company's Board, then the Company's Board will not be involved and instead the Company Secretary will consider the report and determine any action, if any, to be taken as a result of the Disclosure.

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## **7. Confidentiality**

- 7.1 All employees, contractors or consultants who make Disclosures in good faith where they believe there are reasonable grounds to show that Improper Conduct has occurred, will be protected as afforded by this Policy.
- 7.2 As far as is practicable and lawful, Disclosures will be treated in a confidential and sensitive manner. Reasonable steps will be taken to protect the identity of the Whistleblower, however, on occasion the identity of the Whistleblower may become evident to others as a result of the nature of the Disclosure.
- 7.3 When making a Disclosure under this Policy, employees will not be considered to have breached an obligation under an employment contract or Company Policy which requires him or her to maintain confidentiality which would otherwise restrict the Disclosure of information.
- 7.4 Any employee, contractor or consultant, who has made a Disclosure or is taking part in the investigatory process, must maintain confidentiality during and after the investigation.

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**8. False Reports by a Whistleblower**

- 8.1 If an investigation has confirmed that a Whistleblower has knowingly, vexatiously or recklessly made a false Disclosure the Company will take appropriate disciplinary action, which may include dismissal of an employee or termination of a contractor's agreement.

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**9. Review of Policy Clause**

- 9.1 This policy and subsequent procedures will be revised from time-to-time in light of any legislative or organisational changes.
- 9.2 If you have any queries about this policy, please contact the Company Secretary.

## Document control

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