



WHISTLEBLOWER PROTECTION POLICY

1. PURPOSE

Kinetic IT expects all its employees, contractors and suppliers to adhere to the highest standards of behaviour when representing our company. The Whistleblower Protection Policy (Whistleblower Policy) is an important mechanism in Kinetic IT's risk management toolkit for identifying wrongdoing and conduct that is classified as a Disclosable Matter (see section 4. below). This Whistleblower Policy describes how to make a disclosure of a Disclosable Matter, how it will be investigated and actioned, and the protections and support available to a person making a disclosure. This Whistleblower Policy is designed to comply with the Australian *Corporations Act 2001* (Cth) and *Taxation Administration Act 1953* (Cth).

The Whistleblower Policy is available on Kinetic IT's website and on www.KineticIT.com.au.

2. ROLES AND RESPONSIBILITIES

ROLE	RESPONSIBILITY
Board of Directors	The Board of Directors of Kinetic IT Pty Ltd governs and is ultimately responsible for any Disclosures and investigations under the Whistleblower Policy.
Whistleblower Protections Officer (WPO)	The WPO is responsible for safeguarding the interests of the Discloser making Disclosures under the Whistleblower Policy. The WPO will refer any reports that require investigation to the WIO. The WPO owns the Whistleblower Policy and is responsible for ensuring that the Whistleblower Policy is reviewed and updated every two years.
Whistleblower Investigations Officer (WIO)	The WIO will carry out or supervise the investigation of reports made under the Whistleblower Policy. The WIO acts independently of the WPO.
Legal Counsel	The Legal Counsel provides legal support to Kinetic IT in relation to any investigation following a report made under the Whistleblower Policy.
Third Party Service Providers	Kinetic IT may engage the services of a third party (for example a forensic accountant) to assist in any investigation following a report made under the Whistleblower Policy.
All Kinetic IT Employees and contractors	All Kinetic IT employees and contractors are expected to make disclosures should they become aware of any Disclosable Matters.

3. DISCLOSERS

Protection under Kinetic IT's Whistleblower Policy applies to "Disclosers" of conduct that is a "Disclosable Matter". Disclosers can be any of the following (current or former) people or entities:

- Company Directors;
- Officers;
- Contractors (including employees of contractors);
- Employees;
- Suppliers (including employees of suppliers);
- Associates;
- Consultants; and
- Relatives, dependents, spouses, or dependents of a spouse of any of the above.

4. DISCLOSABLE MATTERS

The Whistleblower Policy only applies to conduct that is a “Disclosable Matter”. A Disclosable Matter is conduct that the Discloser has reasonable grounds to suspect is misconduct or an improper state of affairs or circumstances, amounts to a breach of Kinetic IT’s policies or amounts to a breach of a law. Importantly, Disclosable Matters can include conduct that does not involve contravention of a particular law. Reportable Conduct may include:

- Dishonest behaviour
- Fraudulent activity
- Offering or accepting a bribe
- Unlawful, corrupt or irregular use of company funds
- Illegal activity
- Unethical behaviour including anything that would breach Kinetic IT’s policies or code of professional ethics
- Improper or misleading accounting or financial reporting practices
- A breach of any legislation relating to Kinetic IT’s operations including the *Corporations Act 2001* (Cth)
- Behaviour that is grossly negligent or unsafe
- Any other conduct that may be detrimental to Kinetic IT’s interests or cause Kinetic IT reputational harm.

A Discloser can still qualify for protection under the Whistleblower Policy if the disclosure turns out to be incorrect providing that the Discloser has reasonable grounds to suspect the conduct was a Disclosable Matter, though a person who deliberately submits false reports will not be able to access the protections under the Whistleblower Policy and may be subject to disciplinary action. Disclosures that are not about ‘Disclosable Matters’ do not qualify for protection under the Corporations Act.

4.1 ISSUE RESOLUTION PROCEDURE

A disclosure of information that is not characterised as a Disclosable Matter is not entitled to protection under the Whistleblower Policy. A Disclosable Matter does not include personal work-related grievances (for example interpersonal conflict and decisions around promotion). Personal work-related grievances should be reported to line managers or Kinetic IT’s human resources representative in accordance with Kinetic IT’s Q-P03.07 Issue Resolution procedure. Health and safety hazards should be managed by way of Kinetic IT’s H-P01 Hazard Management procedure.

5. MAKING A DISCLOSURE

Disclosures made under the Whistleblower Policy should describe the grounds for the report and provide as much detail as possible of all relevant facts and supporting documentation. Disclosures can be made anonymously and still qualify for protection under the Whistleblower Policy. There are several channels to make a report if you become aware of a Disclosable Matter.

5.1 DISCLOSURES TO THE HUMAN RESOURCES (HR) TEAM

Kinetic IT employees or contractors working within Kinetic IT can report Disclosable Matters to the Head of Human Resources or Senior Manager, Employee Relations.

Where this is not appropriate (for example where the Discloser does not feel comfortable contacting the HR team) the Kinetic IT employee can make a Disclosure to an “Eligible Recipient” or to Kinetic IT’s external whistleblower service (see below).

5.2 DISCLOSURES TO ELIGIBLE RECIPIENTS

Disclosable Matters can be disclosed to an “Eligible Recipient” within Kinetic IT. Kinetic IT’s eligible recipients are:

- Company Directors;
- Chief Executive Officer;
- Chief Operating Officer
- Chief Financial Officer;
- Chief Solutions Officer;
- Chief People Officer;
- Company Secretary;
- Group Executives;
- An external or internal financial auditor or actuary of Kinetic IT; and
- the WPO.

In addition to the foregoing, where the disclosure relates to Kinetic IT's tax affairs, Kinetic IT's registered tax agent engaged by Kinetic IT is also considered an Eligible Recipient.

Disclosures to an Eligible Recipient must inform the Eligible Recipient that they are making a Disclosure under the Whistleblower Policy. An Eligible Recipient may direct the Discloser to make the Disclosure to the external whistleblowing service (see below) or to the WPO if they consider it appropriate.

5.3 DISCLOSURES TO EXTERNAL WHISTLEBLOWER SERVICE "HALO"

A Disclosure can be made to Kinetic IT's external whistleblowing service, "Halo" using any of the following methods:

- Email to: kineticintegrity@deloitte.com.au
- Calling the hotline number: 1800 980 685
- Visiting online: www.KineticITintegrity.deloitte.com.au
- Post:

Kinetic IT Integrity
Reply paid 12628 A'Beckett Street
VICTORIA 8006

Disclosures may be made anonymously using any of the methods above however this may impact Kinetic IT's ability to investigate the matter.

5.4 DISCLOSURES TO REGULATORY BODIES, LEGAL PRACTITIONERS, PARLIAMENTARIANS AND JOURNALISTS

A Disclosure may be made to:

- ASIC, APRA or another Commonwealth body prescribed by the regulations (ASIC's Information Sheet 239, available at asic.gov.au, provides further details about Disclosures to regulatory bodies).
- a legal practitioner for the purpose of obtaining legal advice in relation to whistleblowing protection laws.
- a parliamentarian or journalist in circumstances where the disclosure is made in the "public interest" or in an "emergency" (Tables 2 and 3 of ASIC's Information Sheet 238, available at asic.gov.au, provides further details about public interest and emergency disclosures).

In addition to the foregoing, where the Disclosure relates to Kinetic IT's tax affairs, the Disclosure may be made to the Commissioner of Taxation.

6. INVESTIGATING DISCLOSABLE MATTERS

Where a Disclosure is made under the Whistleblower Policy, Kinetic IT's WPO will perform a preliminary assessment and determine whether the Disclosure requires further investigation. The WPO, at his or her discretion, may utilise the WIO or an external investigator to conduct an investigation.

All investigations will be conducted in a fair and independent manner and all reasonable efforts will be taken to preserve the confidentiality of an investigation.

A Discloser who has made a report under the Whistleblower Policy must keep confidential the fact that a report has been made (subject to any legal requirements).

Where a Discloser wishes to remain anonymous, the Discloser's identity will not be disclosed to the investigator or to any other person. Information that is likely to lead to the identification of the Discloser can be disclosed without the Discloser's consent provided that it is disclosed for the purpose of either reasonably investigating the matter or to comply with legal requirements and all reasonable steps are taken to reduce the risk that the Discloser will be identified.

Wherever possible, and assuming that the identity of the Discloser is known, the Discloser will be kept informed of the progress and outcomes of the investigation (subject to privacy and confidentiality considerations).

Following the investigation, a final report will record findings and other action taken. The final report will be provided to the Kinetic IT Board of Directors or to the Chair as appropriate.

7. PROTECTIONS AND SUPPORT FOR DISCLOSERS

A Discloser will not be subject to any civil, criminal or disciplinary actions for making a Disclosure that is covered by the Whistleblower Policy or for participating in any subsequent investigation. No employee, officer or contractor of Kinetic IT may engage in detrimental conduct (such as dismissal, injury of an employee's employment, discrimination, harassment, intimidation, harm or other injury) against a Discloser who has made a Disclosure in accordance with the Whistleblower Policy because of such Disclosure.

Kinetic IT will take all reasonable steps to ensure that the Discloser will not be subject to any form of victimisation or detrimental conduct. If the Discloser feels that they have suffered detriment, the Discloser should lodge a complaint to the WPO. For the avoidance of doubt:

- reasonable administrative action taken by Kinetic IT to protect a Discloser from detriment will not be considered detrimental conduct; and
- the Whistleblower Policy will not protect the Discloser if they are also involved in or connected to the conduct that is subject to the Disclosure.

A Discloser may seek independent legal advice if they feel they have suffered loss, damage or injury as a result of a Disclosure or if they feel that Kinetic IT failed to take reasonable steps to prevent detriment being suffered as the Discloser may be entitled to compensation and other remedies.

A Disclosure can be made anonymously however it may be difficult for Kinetic IT to investigate or take action to address the matters disclosed in anonymous reports. Information about a Discloser's identity and information that is likely to lead to identification of the Discloser may be disclosed where the information is disclosed to ASIC, APRA or policing agencies or where the information is disclosed to a legal practitioner for the purpose of obtaining advice in relation to the operation of applicable whistleblowing protection laws. A Discloser may also consent to the disclosure of information that is likely to lead to the identification of the Discloser.

Support available for Disclosers includes:

- Access to Kinetic IT's Employee Assistance Program.
- Appointing a support person.

Any retaliatory action or victimisation in reprisal for a Disclosure made under this Whistleblower Policy will be treated as serious misconduct and will result in disciplinary action, which may include dismissal.

Other parties that are required to give information to aid the investigation will also be protected from retaliation.

Kinetic IT will not disclose a Discloser's identity unless:

- it is required in order to progress an investigation, and the Discloser consents to the disclosure, and/or
- the disclosure is required or authorised by law.

It may also be necessary to disclose the facts and substance of a report to a person who may be the subject of the report. The release of the report to other parties will be on a strictly confidential basis and all reasonable steps will be taken to ensure that the Discloser's identity is not disclosed however in certain circumstances the identity of the Discloser may be obvious or can be determined based on the subject matter of the Disclosure.

All documentation in relation to a Disclosure is stored securely and can only be accessed by persons directly involved in managing and investigating the Disclosure. Documentation will only be printed in circumstances where it is absolutely necessary or required by law.

8. FAIR TREATMENT

Individuals that are mentioned in Disclosures, including those that are subject to the Disclosure, are entitled to be treated fairly during the course of any subsequent investigation. In this regard:

- Disclosures will be handled confidentially unless there is a legal requirement to disclose information or the individual consents to such disclosure.
- Disclosures will be assessed and a determination made as to whether the Disclosure should be subject to an investigation to determine whether there is sufficient evidence to substantiate or refute the allegations in the Disclosure.
- Providing it is appropriate to do so, an employee who is subject of a Disclosure will be advised of the subject matter of the Disclosure and will be informed of the outcome of an investigation (but they will not be provided with a copy of any investigation report).
- An employee who is the subject of or mentioned in a Disclosure is entitled to a support person if requested and may access Kinetic IT's Employee Assistance Program.

9. BREACH

Any breach of the Whistleblower Policy will be taken seriously and may result in disciplinary action including dismissal.

10. REPORTING PROCEDURES

Reports or investigations relating to conduct that is assessed as being high risk (for example, conduct that could have severe consequences for individuals or Kinetic IT) will be reported to the Board of Directors outside of regular Board meetings. The Board of Directors can, at any time, ask about anonymous reports and investigations, as well as the state of the whistleblowing protection program.

11. REVIEW OF THE WHISTLEBLOWER POLICY

The Whistleblower Policy will be reviewed every two years to ensure it remains consistent with all relevant legislative requirements. Kinetic IT may, at any time, amend, withdraw or replace the Whistleblower Policy.



Michael North
Chief Executive Officer



Sarah Adam-Gedge
Chairperson

GLOSSARY OF TERMS

TERM	DEFINITION
APRA	The Australian Prudential Regulation Authority is a statutory authority of the Australian Government and the prudential regulator of the Australian financial services industry.
ASIC	The Australian Securities and Investments Commission is an independent commission of the Australian Government tasked as the national corporate regulator. ASIC's role is to regulate company and financial services and enforce laws to protect Australian consumers, investors and creditors.
Board of Directors	The Kinetic IT Board of Directors governs and is ultimately responsible for any Disclosures and investigations under the Whistleblower Policy.
Discloser	Individual who makes a disclosure of a Disclosable Matter and is subject to protection under Kinetic IT's Whistleblower Policy. All Kinetic IT employees and contractors are expected to make disclosures should they become aware of any Disclosable Matters. Refer section 3. for details.
Disclosable Matter	A Disclosable Matter (also referred to as Reportable Conduct) is conduct that the Discloser has reasonable grounds to suspect is misconduct or an improper state of affairs or circumstances, amounts to a breach of Kinetic IT's policies or amounts to a breach of a law. Refer section 4. for details.
Eligible Recipient	Eligible Recipients are those to whom a disclosable matter can be disclosed. They include members of the Executive Leadership Team, as well as external or internal financial auditors or actuaries of Kinetic IT; and the WPO. Refer section 5.2 for details.
Halo	Kinetic IT's external whistleblowing service, hosted by Deloitte. Refer section 5.3 for details.
Issue Resolution Procedure	A disclosure of information that is not characterised as a Disclosable Matter is not entitled to protection under the Whistleblower Policy and should be managed via Kinetic IT's Issue Resolution Procedure. Refer section 4.1 for details.
Legal Counsel	The Legal Counsel provides legal support to Kinetic IT in relation to any investigation following a report made under the Whistleblower Policy.
Third Party Service Providers	Kinetic IT may engage the services of a third party (for example a forensic accountant) to assist in any investigation following a report made under the Whistleblower Policy.
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