



Whistleblower Protection Policy Tactical Global Management

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Document Control

Version History

Date	Version	Comments
02/07/2014	1.0	Annual update for any appropriate changes.
15/10/2019	2.0	Annual update to include new whistleblower protection legislation covered by the <i>Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019 (Act)</i>
21/10/2020	3.0	Annual update and cross-reference new Whistleblower Investigation procedure.

Policy Owner: Director Human Resources

Policy Approver: Chief Executive Officer

Table of Contents

1	INTRODUCTION.....	3
2	DEFINITION	3
3	REPORTABLE CONDUCT	3
4	REPORTING AN INCIDENT	4
5	THE INVESTIGATION PROCESS.....	4
6	PROTECTING THE WHISTLEBLOWER.....	5
7	MONITORING AND REVIEW	5

1 INTRODUCTION

Tactical Global Management Limited (TGM) is committed to ensuring its reputation is upheld as a good corporate citizen. Clients trust TGM to behave ethically and comply with the law. This approach is reinforced via the Company's Code of Ethical Conduct.

The purpose of this policy is to explain the TGM Whistleblower Protection Program and to encourage employees to voice their concerns about information that reveals misconduct or other inappropriate activity that has occurred in the Company.

The policy is developed and implemented in accordance with the requirements of Part 9.4AAA of the Corporations Act 2001 (Cth) (the Act) and the Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019. It applies to all TGM employees and will be made available by way of the TGM Intranet.

2 DEFINITION

The term 'whistleblower' in this context is used to refer to someone who alerts the organisation or the appropriate authorities to misconduct within the organisation. A person working for the company who falls into one or more of the following categories may be eligible for whistleblower protection under the Act (eligible person):

- A Company director;
- A Company officer;
- A Company employee or an individual contractor supplying goods & services to the Company, and
- Relatives of such individuals.

This policy applies if the eligible person knows of information and has reasonable grounds to suspect the information concerns misconduct, or improper circumstances in relation to the Company.

Employees are encouraged to openly discuss any issues with their managers. However, there may be situations where an individual may not feel comfortable in doing so. The Whistleblower Protection Program ensures that individuals may discreetly communicate an issue and feel confident that they will not be disadvantaged for doing so.

3 REPORTABLE CONDUCT

TGM encourages employees to report a situation or behaviour that is suspected to be (but is not limited to) conduct that is:

- Dishonest
- Fraudulent
- Corrupt
- Illegal
- In breach of legislation
- Unethical
- Other serious improper conduct
- Deliberate concealment of information relating to any of the above
- Any other conduct which may cause financial or non-financial loss to TGM or be detrimental to TGM's interests

4 REPORTING AN INCIDENT

Employees are encouraged to informally raise matters through internal channels so that they may be resolved quickly and confidentially.

TGM has appointed a Whistleblower Protection Officer to advise management on the steps required to prevent you suffering any disadvantage or reprisal resulting from blowing the whistle. The Director Compliance and Operations is TGM's designated Whistleblower Protection Officer.

If an employee is not comfortable reporting an incident to their manager, then please refer the incident to the following individuals:

- Whistleblower Protection Officer (Director Compliance and Operations);
- Director Human Resources (HR), or
- Chief Executive Officer

Employees are also encouraged to informally approach any of the individuals listed above to discuss an incident before it is formally reported. Employees will be protected under this policy if they honestly and reasonably report a breach to an external regulator or a legal practitioner. The following guidelines apply if reporting an incident externally.

If reporting a matter externally, protection under the Whistleblower legislation will be granted if the disclosure is made in good faith and the matter relates to a possible breach of the Corporations Act, an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more, or conduct that represents a danger to the public or the financial system.

A disclosure of information by an individual concerning a personal work-related grievance does NOT qualify for protection (except where the grievance is about a breach of the whistleblowing protections). A grievance about any matter in relation to the discloser's employment, or former employment, having implications for the discloser personally, will not qualify where it does not have significant implications for the Company.

There is no requirement for a discloser to identify him or herself for a disclosure to qualify for protection. TGM's mechanism for making an anonymous internal whistleblower complaint is via a link in the Staff Portal that contains a Whistleblower Report Form. Once the discloser completes and sends the form, it is received directly (and anonymously) by the Whistleblower Protection Officer who will then act on it. If insufficient information is provided by an anonymous Whistleblower, the company will determine whether it is able to proceed with a formal investigation.

The operation of the TGM Whistleblowers Protection Program does not remove any rights or protections provided under any applicable "Whistleblower" legislation operating in the jurisdiction in which the TGM employee is employed.

Further, any confidentiality clause in a TGM employment contract is void and unenforceable in circumstances where a disclosure is made, in good faith, pursuant to the TGM Whistleblower Protection Plan or any other applicable "Whistleblower" legislation.

TGM is committed to complying with the laws that protect the rights of individuals who raise compliance concerns. Employees are encouraged to advise management if they suspect corrupt, illegal or unethical conduct. Management can then act quickly to investigate the incident and take the appropriate action.

5 THE INVESTIGATION PROCESS

Matters reported to a Manager, the Whistleblower Protection Officer, the Director HR or the Chief Executive Officer will be investigated internally. Such matters will be treated in total confidence and will be handled in a discreet and professional manner. Refer TGM's Whistleblower Investigation Procedure available via the Staff Portal.

The Whistleblower Protection Officer may, with the consent of the whistleblower, appoint a person to assist in the investigation of a disclosure.

While the specific details of the investigation process will be determined by the nature and substance of the disclosure, if the disclosure is not anonymous, the Whistleblower Protection Officer or investigator will contact the whistleblower as soon as

practicable upon receipt of the disclosure to discuss the investigation process including who may be contacted and other matters relevant to the investigation.

The investigation will be conducted independently of any person who is the subject of the disclosure. Where appropriate, the Company will provide feedback to the whistleblower regarding the progress and/or outcome of the investigation.

Where a report is submitted anonymously and there is sufficient information to proceed, the Company will conduct the investigation based on the information provided.

Any findings of the investigation related to criminal activity will be reported to the police and/or regulators.

All files and records created from an investigation will be securely retained.

6 PROTECTING THE WHISTLEBLOWER

If an eligible person genuinely and honestly raises a concern that is covered by this policy, they will not be disadvantaged because they have reported an incident either internally or externally. It is a breach of this policy for employees to be dismissed, demoted, harassed or discriminated against for raising a concern. TGM will ensure that no person on its behalf victimizes or threatens detrimental action against a person because of the disclosure.

Except in the circumstances specified below, the Company will not disclose the information, the identity of the discloser and any information that is likely to lead to the identification of the discloser, unless the discloser agrees.

The circumstances in which the Company may disclose the information are where disclosure is made:

- to an external regulator to assist the authority in the performance of its functions or duties, and/or
- to a lawyer to obtain legal advice or legal representation in relation to the operation of the whistleblowing provisions.

7 MONITORING AND REVIEW

The Whistleblower Protection Program will be reviewed annually for best practice and legislative updates. Training will be provided on TGM's Whistleblower Protection Program to all new starters via the onboarding process. Annual program updates will be communicated via TGM All Staff Meetings and follow up emails. The Policy will be maintained by the Director HR in consultation with the Director Compliance and Operations. The TGM Audit and Risk Committee will oversee the Whistleblower Protection program. The Committee Chair will provide updates to the Board of Directors on issues that are raised, the way that they are dealt with and the overall effectiveness of the TGM Whistleblower Protection Program.

Any questions regarding the Whistleblower Protection Policy should be referred to the Director HR or the Director Compliance & Operations.



Stephen Goode
Chief Executive Officer



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