

WHISTLEBLOWER POLICY

Purpose

At Levande we are committed to conducting our business ethically, with integrity, honesty, openness and transparency. To achieve this, it is important that the principle of speaking up is ever-present in our daily work and interactions with our colleagues. Levande is committed to providing a safe working environment and will ensure that anyone coming forward with concerns based on reasonable grounds will be treated fairly and without fear of reprisal or mistreatment for having raised those concerns.

The purpose of this Policy is to outline Levande's whistleblowing procedures, clarify the persons to whom disclosures may be made and how they can be made, while also meeting Levande's legal and regulatory obligations. It also outlines how Levande will investigate a report and the support and protections available to any person who speaks up. Whistleblowing refers to the act of raising concerns about suspected or actual misconduct within Levande and is a key element to our governance framework and to achieving transparency and accountability.

Scope

This Policy applies to all current and past employees (including permanent, casual or fixed-term employees and temporary workers, including consultants), non-executive directors and officers (together, **Levande People**) of Deakin TopCo Pty Ltd, its related companies and trusts, (collectively, **Levande**), and also Levande volunteers, contractors, suppliers (including employees of suppliers) and associates, as well as these people's dependants (or their spouse's dependants) and their relatives.

1. *Reporting*

1.1 **Who can Report?**

Anyone with information about a Disclosable Matter (as defined in section 1.2 below) is encouraged to speak up by making a report and following the process set out below.

1.2 **Disclosable Matters – What you can report**

A **Disclosable Matter** is information that indicates any suspected or actual misconduct or an improper situation or circumstances in relation to Levande, or Levande People. Examples of a Disclosable Matter include:

- breach of laws or regulations;
- breach of the Code of Conduct or other Levande policies or procedures;
- criminal activity;
- conduct endangering health and safety, or causing damage to the environment;
- dishonest, unethical, or corrupt behaviour, including soliciting, accepting or offering a bribe, facilitation payments or other benefits;
- conflicts of interest;

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- information that indicates a danger to the public or to the financial system;
- anti-competitive behaviour
- financial fraud or mismanagement;
- breach of trade sanctions or other trade controls;
- modern slavery practices;
- tax-related misconduct;
- unauthorised use of Levande's confidential information;
- conduct likely to damage Levande's financial position or reputation; or
- deliberate concealment of the above.

You are encouraged to speak up even if you are unsure if something is a Disclosable Matter.

A Disclosable Matter **does not generally include a *personal work-related grievance***. Personal work-related grievances are matters in relation to your employment with Levande that have implications for you personally (for example, a disagreement between you and another employee or a decision about your promotion). You are encouraged to report these by following the Levande Grievance Procedure.

While personal work-related grievances will not generally amount to Disclosable Matters, they may be covered by this Policy in some limited situations. Further information is set out in Attachment 1.

1.3 Making a Report / Who to Report to

A. Reporting to "Your Call" - Levande's external and independent whistleblower service

Levande has engaged "Your Call", an independent whistleblowing service provider. Where you have concerns about a Disclosable Matter, you can make a confidential report via the Your Call service, with the option to remain anonymous.

The Your Call reporting options include:

- online via the Your Call Website www.yourcall.com.au/report 24/7
- Telephone 1300 790 228, between 9am and 12am during recognised business days, AEST

If you make an online report to Your Call you will be required to enter the unique identifier code Levande1.

Your Call always remains the intermediary, receiving and forwarding communication between all parties, including Levande's Whistleblower Protection Officers. You will be able to securely upload any relevant documentation and/or material relevant to your disclosure.

After making a disclosure, you will be provided with a unique Disclosure Identification Number and access to a secure online Message Board. The Message Board allows ongoing anonymous communication with Your Call and/or Levande. The Message Board can be used to receive updates, share further information/evidence and request support or report retaliation. If you cannot access the Message Board, you can contact Your Call via phone (above) for verbal updates.

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It is Levande's preference that you raise concerns relating to Disclosable Matters through Your Call. This is so that:

- confidentiality can be protected, and you have the option of being anonymous;
- reports and investigations can be recorded, tracked and reported internally;
- Levande and its Whistleblower Protections Officers (whose role it is to ensure whistleblowers receive adequate protections) can communicate with you in a secure and confidential manner.

Hearing or Speech Impairment - National Relay Service

If you have a hearing or speech impairment, you can contact Your Call online or through the National Relay Service. Simply choose your contact method at www.relayservice.gov.au and request Your Call's hotline 1300 790 228. If you have difficulty speaking or understanding English, contact us through the [Translating and Interpreting Service](#) (TIS) [131 450](tel:131450) and ask for Your Call on 1300 790 228.

B. Reporting to Levande's Whistleblower Protection Officers

The Whistleblower Protection Officers are Levande's:

- General Counsel;
- Head of Risk and Compliance; and
- Chair of the Audit & Risk Board Committee.

You may report a Disclosable Matter directly to Levande's Whistleblower Protection Officers by emailing: whistleblowing@Levande.com.au. You can also find their contact details on the Intranet

The role of Whistleblower Protection Officers is to ensure that the information is heard by Levande and that proper follow-up and investigation occurs, as well as to ensure that you feel supported and protected.

C. Reporting to Other Eligible Recipients

While we encourage you to make a report via the Your Call service or directly to one of the Levande Whistleblower Protection Officers, there are certain other people, who together with the Levande Whistleblower Protection Officers and Your Call are known as "eligible recipients", to whom you can make a report and still receive legal protections. See Attachment 1 for more details.

If you would like to obtain additional information prior to making a report under this Policy, you can contact Levande's Whistleblower Protection Officers by emailing whistleblowing@Levande.com.au.

1.4 What Information should be provided in a report?

You should provide as much information as possible so that your report can be investigated, such as people involved, dates, locations, and if any more evidence may exist.

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Whilst you should have reasonable grounds to suspect a Disclosable Matter has occurred, you do not need to provide all the evidence required to substantiate the report.

You are encouraged to feel supported and safe in providing information, and to consent to the limited sharing of your identity. This will assist Levande to protect and support you in relation to your disclosure and facilitate Levande in investigating, reporting and taking action arising as a result of your disclosure.

1.5 Confidentiality and anonymous reports

All reports of a Disclosable Matter will be treated as confidential.

Levande will look to protect the identity of people who make reports of Disclosable Matters. Your identity (and any information Levande has because of your report that someone could likely use to work out your identity) will only be disclosed if:

- you give your consent to Levande to disclose that information;
- the disclosure is allowed or required by law (for example, in dealings with a regulator); or
- in the case of information likely to identify you, it is reasonably necessary to disclose the information for the purposes of an investigation, but all reasonable steps are taken to prevent someone from working out your identity.

You can choose to make an anonymous report if you do not want to reveal your identity. We encourage you to provide your name because it will make it easier to investigate and address your report, however you are not required to do so. If you do not provide your name, any investigation will be conducted as best as possible. However, an investigation may not be possible without sufficient information and it will make it difficult to offer you the same level of practical support if we do not know your identity.

You will still be entitled to protections under the law if you make an anonymous report (see Attachment 1).

1.6 Escalation of Reports received

Reports received under this Policy (other than a report made to a Whistleblower Protection Officer themselves), will be escalated directly to the Whistleblower Protection Officers only. This is to preserve confidentiality and to enable the Whistleblower Protection Officers to commence an investigation. Whistleblower Protection Officers will initiate and coordinate any appropriate investigation which will be undertaken as quickly as is practicable.

If your concern relates to or involves a Whistleblower Protection Officer, concerns will be escalated to the Chair of the Audit and Risk Committee

2. Investigations

2.1 Investigation Process

After submission, a report will be assessed by a Levande Whistleblower Protection Officer and a determination made about whether to conduct an investigation. If a report will be formally investigated, the Whistleblower Protection Officer may, if appropriate in the circumstances, appoint an investigation officer to conduct the investigation. The investigation officer will not be a person who is known to be the subject of or implicated in or otherwise connected with the

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report. If the report concerns or involves a Whistleblower Protection Officer, the report will be assessed by the Chair of the Audit and Risk Committee.

Levande will treat all reports made under this Policy sensitively and seriously, and deal with the report promptly, fairly and objectively. Levande's response to a report will vary depending on the nature of the report and the amount of information provided. It may be addressed and resolved informally or through a formal investigation.

If insufficient information is provided, Levande may not commence or proceed with an investigation.

The investigation process will vary depending on the nature of the conduct, complexity and information provided. Levande and its Whistleblower Protection Officers will use reasonable endeavours to keep you updated regularly if appropriate. The frequency and timeframes for updates will vary depending on the nature of the matter, and it may not be appropriate to contact you until after an investigation has been concluded. It may not be possible to update you unless contact details are provided when making a report.

Levande is committed to protecting people who make a report under this Policy. Please see section 3 below for further details.

In conducting an investigation Levande will:

- take all reasonable steps in providing anyone mentioned in a report, or to whom a report relates (including anyone the subject of a report) with support and protection from detriment (including reprisal or disadvantage);
- afford natural justice to all individuals involved in the investigation as far as is reasonably practicable, in particular the person(s) who are the subject of the disclosure;
- make sure there is fair treatment of any person who is the subject of a disclosure, including handling investigations confidentially, informing them of the report and the allegations made against them (unless there are confidentiality or other reasons not to do so); and
- maintain information and records connected with the concern raised and document the results of the investigation and actions taken.

2.2 What if the information is incorrect?

You are expected to have reasonable grounds to believe the information you are disclosing is true, but you will still be protected even if the information turns out to be incorrect.

Levande may take appropriate action against anyone who deliberately and knowingly makes a false and dishonest allegation of a Disclosable Matter without reasonable grounds.

2.3 Possible outcomes of investigation

Where an investigation establishes there has been misconduct or an improper state of affairs or circumstances, Levande is committed to taking action in relation to employees who have behaved improperly and, where appropriate, changing internal processes.

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In particular, if allegations of misconduct involving a Levande Person are substantiated, this may result in disciplinary action up to and including termination of employment or engagement. If there has been illegal activity, Levande may refer the matter to law enforcement authorities for further investigation.

The findings of an investigation conducted in accordance with this Policy will be documented in a summary by the Whistleblower Protection Officers who may then summarise and distribute this information as part of reports to the Levande Audit and Risk Committee. Any report sent to the Levande Audit and Risk Committee may contain a brief description of the disclosure and/or details of the investigation undertaken on a de-identified basis. The documented findings, and any subsequent internal reports, will preserve the confidentiality of your identity consistent with the protections in this Policy.

3. *Support and Protections for people who speak up*

Levande is committed to protecting and respecting the rights of persons who make reports under this Policy and ensuring anyone who makes a report on reasonable grounds is treated fairly and does not suffer any disadvantage. There are a number of protections for people who make a disclosure under this Policy. These protections still apply if the disclosure is made anonymously or even if the disclosure is incorrect. Levande and the Whistleblower Protection Officers will protect your interests in accordance with this Policy, the Corporations Act or the Tax Administration Act. Please see Attachment 1 for more information.

All reasonable steps will be taken by Levande and the Whistleblower Protection Officers to protect you from detriment (including reprisal or disadvantage because of raising your concern(s)), protect your identity or information which may lead to identification of your identity, and protect information connected with an investigation.

In practice, this means that Levande and the Whistleblower Protection Officers will:

- limit access to information relating to the disclosure to those managing and investigating the disclosure;
- not release your identity or information that may lead to your identification to anyone who is not involved in the investigation or resolution of the matter, except where you consent to the disclosure of that information, the disclosure is allowed or required by law (eg disclosure to a lawyer in order to get legal advice) or where it is reasonably necessary to disclose information likely to identify you for the purposes of an investigation;
- take all reasonable steps to prevent someone from working out your identity where information that may lead to your identification is disclosed;
- remind those involved in handling and investigating a disclosure of the confidentiality requirements, including that the disclosure of your identity may be a criminal offence;
- ensure there are support services provided where possible, such as Levande's Employee Assistance Programme, and remind you of this fact where you provided your contact details; and
- encourage you to lodge a formal complaint if you have suffered detriment and promptly investigate and, if necessary, act on those complaints.

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Additional legislative protections may also be available. See Attachment 1 for details.

It is a breach of this Policy for any Levande personnel to cause personal disadvantage to you for making a disclosure of a Disclosable Matter under this Policy or because of a belief that you have, will or could make a disclosure. Disadvantage includes, but is not limited to:

- dismissal or demotion;
- reprisals from other employees, including intimidation, harassment, discrimination or victimisation; and
- current or future bias.

It can also include subtle behaviours, such as:

- withholding information that would assist an employee in their role;
- excluding you from social functions;
- not providing meaningful work; and
- the use of different voice or body language or communicating differently compared with recent communications or communications with others.

Any person who feels they have been disadvantaged because of making a disclosure should contact Levande's Whistleblower Protection Officers to discuss their concerns by sending an email to whistleblowing@Levande.com.au.

If a person causes detriment or victimises someone who makes a report under this Policy, or threatens to do so, they may breach the law and the person may be able to seek legal recourse.

Any person involved in detrimental conduct will be subject to disciplinary action, including but not limited to termination of employment or engagement. In some circumstances, this may also be a criminal offence punishable by imprisonment. Levande may refer any person that has engaged in victimising conduct to law enforcement authorities for further investigation.

The Whistleblower Protection Officers have direct access to human resources and external legal advisors to guide their approach.

Reporting Procedures and Review

The Head of Risk & Compliance will be responsible for preparing periodic reports on the number and types of whistleblowing reports received. These reports will be provided to the Audit & Risk Committee at regular intervals. The Audit & Risk Committee will determine whether any matters need to be considered by the Board, including information about material incidents raised.

This Policy is to be reviewed **annually or whenever** any change (e.g., change to Levande's external operating environment, strategic direction, organisation structure or a legislative or regulatory change) requires review.

Related Policies, Guidelines and Forms

Grievance Procedure

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Questions or Further Information

Please contact the General Counsel or Head of Risk and Compliance if you have any questions on this document.

A copy of this Policy will also be available on Levande's intranet and on Levande's public website at www.levande.com.au.

Document Control

REVISION	DATE	OWNER	APPROVER	CHANGES MADE
1.0	14 December 2022	General Counsel	Board	Initial document

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Attachment 1 – Additional Legislative Protections

Under Australian law, including the *Corporations Act 2001* (Cth) (the **Act**), legislative protections for whistleblowing are available to certain persons (including current and former employees, volunteers, officers, contractors, suppliers, employees of suppliers, associates, as well as these people’s relatives and dependants) who make a protected disclosure to certain people.

You are encouraged to report under this Policy. However, the law offers protections in other cases. If you make a protected disclosure under the law that does not comply with this Policy, you will still be entitled to the legal protections. A disclosure can qualify for protection under the Act even if it is made anonymously or turns out to be incorrect.

Please contact a Whistleblower Protection Officer if you would like more information about legal protections.

Protected disclosures

To be a protected disclosure qualifying for protection under the Act, the disclosure must relate to a disclosable matter and be made to an eligible recipient under the Act. A matter that is disclosed under this Policy but which does not meet these criteria will not qualify for protection under the Act. Examples of this information and recipients are outlined in the following table.

Information reported or disclosed	Recipient of disclosed information
<p>General disclosable matters</p> <ul style="list-style-type: none"> • Information about actual or suspected misconduct, or an improper state of affairs or circumstances in relation to Levande or a related body corporate • Information that Levande or a related body corporate, or any officer or employee of Levande or a related body corporate, has engaged in conduct that: <ul style="list-style-type: none"> ○ contravenes or constitutes an offence against certain legislation (e.g. the Act); or ○ represents a danger to the public or the financial system; or ○ constitutes an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more <p>Note that personal work-related grievances are not protected disclosures under the law, except as noted below</p>	<p>Recipients for any general disclosable matters</p> <ul style="list-style-type: none"> • A person authorised by Levande to receive protected disclosures – i.e. Recipients under this Policy (see section 1.3) • An officer or senior manager of Levande or a related body corporate • An auditor, or a member of an audit team conducting an audit, of Levande or a related body corporate • An actuary of Levande or a related body corporate • ASIC, APRA or another Commonwealth body prescribed by regulation • A legal practitioner for the purposes of obtaining legal advice or legal representation (even if the legal practitioner concludes the disclosure does not relate to a disclosable matter) • Journalists or parliamentarians, under certain circumstances allowing

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Information reported or disclosed	Recipient of disclosed information
	<p>emergency and public interest disclosures. It is important for you to understand the criteria for making a public interest or emergency disclosure before doing so. Please contact one of Levande's Whistleblower Protection Officers if you would like more information about emergency and public interest disclosures.</p>
<p>Tax-related disclosable matters</p> <ul style="list-style-type: none"> Information about misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of Levande or an associate, which the employee considers may assist the recipient to perform functions or duties in relation to the tax affairs of Levande or an associate 	<p>Recipients for any tax-related disclosable matters</p> <ul style="list-style-type: none"> A person authorised by Levande to receive reports of tax-related disclosable matters An auditor, or a member of an audit team conducting an audit, of Levande A registered tax agent or BAS agent who provides tax services or BAS services to Levande A director, secretary or senior manager of Levande An employee or officer of Levandewho has functions or duties that relate to the tax affairs of Levande A legal practitioner for the purpose of obtaining legal advice or legal representation
<p>Further tax-related information</p> <p>Information that may assist the Commissioner of Taxation to perform his or her functions or duties under a taxation law in relation to Levande or an associate</p>	<p>Recipients for any further tax-related information</p> <ul style="list-style-type: none"> Commissioner of Taxation A legal practitioner for the purpose of obtaining legal advice or legal representation

Personal work-related grievances

Legal protection for disclosures about personal work-related grievances are only available under the law in limited circumstances. A disclosure of a personal work-related grievance will remain protected if, in summary:

- it concerns detriment to you because you have or may be considering making a whistleblower disclosure; or
- it is made to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the law about whistleblowers.

Under the law, a grievance is not a 'personal work related grievance' if it:

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- has significant implications for an entity regulated under the law that do not relate to the discloser;
- concerns conduct, or alleged conduct, in contravention of specified corporate and financial services laws, or that constitutes an offence punishable by 12 months or more imprisonment under any other Commonwealth laws; or
- concerns conduct or alleged conduct that represents a danger to the public or financial system; or
- concerns conduct or alleged conduct prescribed by the regulations.

Specific protections and remedies

Additional legislative protections may also be available, including but not limited to:

- compensation for loss, damage or injury suffered as a result of detrimental conduct;
- an injunction to prevent, stop or remedy the effects of the detrimental conduct;
- an order requiring an apology for engaging in the detrimental conduct;
- if the detrimental conduct wholly or partly resulted in the termination of an employee's employment, reinstatement of their position;
- exemplary damages; and
- any other order the court thinks appropriate.

You are also protected from the following in relation to a protected disclosure you make:

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

However, you will not have immunity for any misconduct you have engaged in that is revealed in a disclosure.