

Whistleblower Policy

Introduction and Purpose

Architectural Window Systems Pty Ltd (“the Company”) strives to operate with a culture of ethical and appropriate corporate behaviour in all our business activities. This includes ensuring that the Company acts with integrity, honestly and in accordance with good governance principles.

This purpose is supported by:

- ensuring that the Company has sound procedures to allow all workers and their families to identify and report genuine concerns about illegal conduct or any improper state of affairs pertaining to the Company, without fear of reprisals;
- ensuring all employees and officers of the Company are aware of the protections available under this policy and Whistleblower Laws; and
- encouraging all Company employees (and non-employees) to have the confidence to speak up if they become aware of illegal conduct or any improper state of affairs pertaining to the Company.

This Whistleblowing Policy is extremely important as it helps to identify wrongdoing that may not be uncovered unless there is a safe and secure means for disclosing wrongdoing.

In this policy:

Discloser(s) refers to the persons eligible to make a disclosure protected by Whistleblower Laws. These persons are identified in section 6 below.

Protected Matters refers to the types of matters outlined at section 5 below, which are protected by Whistleblower Laws and the terms of this policy.

Whistleblower Laws refers to the protections contained in Part 9.4AAA of the *Corporations Act 2001* as well as the accompanying *Corporations Regulations 2001*.

Whistleblowing Officer is the Financial Controller.

Commencement and Scope

This policy will commence on 8th August 2024. It replaces all other policies dealing with whistleblowers and Whistleblower Laws.

This policy applies to all Disclosers, as defined in section 6 below.

Document Name	Document Number	Version Number	Issue Date	Review Date	Authorised by	Position
Whistleblower Policy	PoI	1	August 2024	August 2026	Greg Taylor	Executive General Manager

The policy is not intended to create any contractually binding obligation on the Company and does not form part of any contract of employment or other contract for engagements with the Company.

Types of disclosures protected by Whistleblower Laws

A disclosure is protected by Whistleblower Laws if:

- (a) the disclosure relates to Protected Matters;
- (b) the information is disclosed by a Discloser identified in section 5 below; and
- (c) the disclosure is made to one of the persons identified in section 6 below or section 7 below (provided the pre-requisites in section 7 have been satisfied).

All of the above 3 conditions must be satisfied for a disclosure to be protected by Whistleblower Laws.

Protected Matters

The types of disclosures which are protected are those where the Discloser has reasonable grounds to suspect that the information disclosed concerns misconduct, or an improper state of affairs or circumstances, in relation to the Company or its related bodies corporate.

Misconduct includes (but is not limited to) fraud, negligence, default, breach of trust and breach of duty.

These types of Protected Matters would include concerns that the Company, its related bodies corporate or employees or officers of the Company or its related bodies corporate, have engaged in conduct that:

- (a) constitutes a contravention of the *Corporations Act 2001*, the *ASIC Act*, the *Superannuation Industry (Supervision) Act 1993*, the *Banking Act 1959* or any insurance or life insurance statutes;
- (b) constitutes an offence against a law of the Commonwealth which is punishable by imprisonment for 12 months or more; and/or
- (c) represents a danger to the public or the financial system, (including conduct posing significant risk to public safety or the stability or confidence in the financial system even if the conduct does not involve a breach of a particular law).

The discloser can still qualify for protection under Whistleblower Laws even if their disclosure turns out to be incorrect.

Examples of types of Protected Matters

- Illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence and criminal damage against property

Document Name	Document Number	Version Number	Issue Date	Review Date	Authorised by	Position
Whistleblower Policy	Pol	1	August 2024	August 2026	Greg Taylor	Executive General Manager

- Fraud, money laundering or misappropriation of funds
- Offering or accepting a bribe
- Failure to comply with, or breach of, legal or regulatory requirements
- 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 planning to make, a disclosure.

Work related grievances

The disclosure of information related to a personal work-related grievance is not generally protected by Whistleblower Laws. A personal work-related grievance relates to information where:

- (a) the information concerns a grievance in relation to the Discloser’s employment or former employment which has implications for the Discloser personally; and
- (b) the information does not have significant implications for the Company that do not relate to the Discloser; and
- (c) the information does not concern conduct or alleged conduct referred to in the three examples cited at sections a) to c) earlier above.

Examples of personal work-related grievances include interpersonal conflicts between the Discloser and other employees, decisions regarding engaging, transferring or promoting a Discloser and decisions to discipline a Discloser or suspend or terminate the engagement of a Discloser.

A disclosure about 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 (eg. a mixed report);
- (b) the entity 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;
- (d) the Discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

Internal personal work related grievances should be made pursuant to the Company’ Employee Induction and Reference Handbook (Guiding Principles & Understandings) procedure.

Document Name	Document Number	Version Number	Issue Date	Review Date	Authorised by	Position
Whistleblower Policy	Pol	1	August 2024	August 2026	Greg Taylor	Executive General Manager

Who may make disclosures about protected matters?

Each of the following persons may make a protected disclosure:

- (a) the Company employees and officers as well as their relatives and dependants;
- (b) suppliers of goods or services to the Company;
- (c) employees of suppliers of goods or services to the Company; and
- (d) the Company related bodies corporate (and their directors/secretaries).

Anonymity

There is no requirement for a Discloser to identify themselves to be protected by Whistleblower Laws. That is, protected disclosures may be made anonymously. A person may choose to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalised.

A Discloser may refuse to answer questions if they feel that the answer could reveal their identity at any time.

The Company has adopted processes to help protect a Discloser’s anonymity, including:

- allowing pseudonyms to be used for the purposes of making disclosures; and
- providing access to an external anonymous hotline.

Who can a protected matter be disclosed to?

In order to be protected by Whistleblower Laws, the disclosure of a Protected Matter must be made to:

- (a) ASIC or APRA or any other Commonwealth body that is prescribed by the Whistleblower Laws (which may include the ATO with respect to taxation matters);
- (b) a legal practitioner for the purposes of obtaining legal advice or representation in relation to Whistleblower Laws;
- (c) an officer or senior manager of the Company or its related bodies corporate;
- (d) an auditor or member of an audit team conducting an audit on the Company or its related bodies corporate;
- (e) an actuary of the Company; and/or
- (f) the Whistleblowing Officer.

A “senior manager” is a person who:

- makes, or participates in making, decisions that affect the whole, or a substantial part, of the business of the Company; or
- has the capacity to significantly affect the Company financial standing.

Document Name	Document Number	Version Number	Issue Date	Review Date	Authorised by	Position
Whistleblower Policy	Pol	1	August 2024	August 2026	Greg Taylor	Executive General Manager

Disclosures to politicians and journalists

A disclosure of a Protected Matter to a journalist or member of State or Federal Parliament will be protected by Whistleblower Laws only if it qualifies for the public interest requirements or emergency requirements outlined below.

Public interest disclosures

A disclosure of Protected Matters to a member of State or Federal Parliament or journalist will be protected by Whistleblower Laws if all of the following requirements are satisfied:

- (a) the Discloser has previously made a disclosure of the information to ASIC, APRA or another Commonwealth body prescribed by the Whistleblower Laws;
- (b) at least 90 days have passed since the previous disclosure was made;
- (c) the Discloser does not have reasonable grounds to believe that action is being or has been taken to address the previous disclosure;
- (d) the Discloser has reasonable grounds to believe that making a further disclosure of the information to a member of Parliament or journalist would be in the public interest;
- (e) the Discloser has given the body to which the disclosure was originally made written notification that identifies the previous disclosure (with sufficient information) and states that the Discloser intends to make a public interest disclosure; and
- (f) the extent of information disclosed is no greater than is necessary to inform the journalist or member of Parliament of the relevant misconduct or improper state of affairs.

Emergency disclosures

A disclosure of Protected Matters to a journalist or member of State or Federal Parliament will be protected by Whistleblower Laws if all of the following requirements are satisfied:

- (a) the Discloser has previously made a disclosure of the information to ASIC, APRA or another Commonwealth body prescribed by the Whistleblower Laws;
- (b) 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;
- (c) the Discloser has given the body to which the disclosure was originally made written notification that identifies the previous disclosure (with sufficient information) and states that the Discloser intends to make an emergency disclosure; and
- (d) the extent of information disclosed is no greater than is necessary to inform the journalist or member of Parliament of the substantial and imminent danger.

Taking care with emergency and public interest disclosure

Document Name	Document Number	Version Number	Issue Date	Review Date	Authorised by	Position
Whistleblower Policy	Pol	1	August 2024	August 2026	Greg Taylor	Executive General Manager

It is important for a Discloser to understand the criteria for making a public interest or emergency disclosure.

A Discloser should contact an independent legal adviser before making a public interest or emergency disclosure.

Confidentiality

Where a disclosure is protected by Whistleblower Laws, the Laws prohibit persons from disclosing the identity of a Discloser or disclosing information that is likely to lead to the identification of the Discloser.

Persons may only disclose the identity of a Discloser with the Discloser’s consent or to ASIC, APRA, the AFP, a legal practitioner for the purposes of obtaining legal advice about the Whistleblower Laws or to other persons or bodies prescribed by the Whistleblower Laws.

Persons may also disclose the existence of the Protected Matters (without disclosing the identity of the Discloser) to the extent necessary for the matters to be investigated, provided all reasonable steps are taken to reduce the risk that the Discloser’s identity can be discovered. These disclosures may include disclosures to:

- the Director, Finance and Strategy, the Chief Executive Officer or the Chairman of the Audit and Compliance Committee;
- delegates to HR or other managers to make inquires or to conduct investigations or order external investigations as is deemed appropriate; and
- disclosures to respondents to complaints to ensures that the person/s against whom allegations are made are given the opportunity to respond to any allegations.

Any breach of these confidentiality protections is illegal and attract significant fines for both individuals and companies

If a Discloser believes that the confidentiality obligations outlined in this section have not been complied with the Discloser may lodge a complaint as follows:

Internal Complaint

Complaints can be made to the Whistleblowing Officer or your immediate Manager.

External Complaint

Complaints can be made to ASIC, APRA or the ATO for investigation.

Document Name	Document Number	Version Number	Issue Date	Review Date	Authorised by	Position
Whistleblower Policy	PoI	1	August 2024	August 2026	Greg Taylor	Executive General Manager

Immunity for disclosure

If a Discloser makes a disclosure protected by Whistleblower Laws, the Discloser cannot be subject to any civil or criminal liability for making the disclosure and cannot be subject to any contractual breach or other civil claim on the basis of the disclosure.

No administrative action (eg. disciplinary action) can be taken against a person for making a disclosure protected by Whistleblower Laws.

No contract of employment or contract for services can be terminated on the basis that a protected disclosure constitutes a breach of contract.

Victimisation prohibited

Whistleblower Laws prohibit any person or company from:

- (a) engaging in any conduct that causes detriment to any person because that person (or another person) made a disclosure, proposes to make or could make a disclosure about a Protected Matter pursuant to Whistleblower Laws; or
- (b) carrying out any threats to cause detriment to any person (whether express or implied threats) because the that person (or another person) made a disclosure, proposes to make or could make a disclosure about a Protected Matter pursuant to Whistleblower Laws.

Examples of determinantal conduct

Examples of detrimental conduct include:

- dismissing an employee
- injuring an employee in his or her employment
- altering an employee’s position or duties to his or her disadvantage
- discrimination between employees
- harassment or intimidation of a person
- harm or injury to a person, including psychological harm
- damage to a person’s property or reputation
- damage to a person’s business or financial position

Examples of conduct that is not determinantal in breach of Whistleblower Laws include:

- administrative action that is reasonable for the purpose of protecting a Discloser from detriment
- managing a Discloser’s unsatisfactory work performance if the action is line with the Company’s performance management framework.

Document Name	Document Number	Version Number	Issue Date	Review Date	Authorised by	Position
Whistleblower Policy	PoI	1	August 2024	August 2026	Greg Taylor	Executive General Manager

Consequences for breach of these Victimisation provisions

Where a person or company engages in breaches of these protections, significant fines apply and persons who are adversely affected may obtain compensation orders from a Court in relation to any detriment caused.

Compensation and other remedies are also available to a Discloser if the Company fails to take reasonable precautions and exercise due diligence to prevent detrimental conduct from occurring.

Persons who have their contracts terminated in contravention of these protections may also have their contracts reinstated by a Court.

If you believe that you have been subject to any prohibited detrimental conduct you may seek legal advice about these matters.

How to make a disclosure and investigation protected matters

A Disclosure may be made:

- personally;
- anonymously; or
- through a pseudonym.

Persons may disclose Protected Matters by either of the following steps:

Internal Disclosure

1. Submit a written complaint or report and any relevant documentation on any Protected Matters to the person identified in Section 6 of this policy who is the Discloser's relevant manager or the Company contact. The manager or contact will report the concerns to the Whistleblowing Officer.
2. If a Discloser has a concern with Step 1 (for example the Discloser reasonably believes that the manager is involved in the Protected Matters or the Discloser does not feel comfortable reporting it to their manager for any other reason), then the Discloser may submit a report directly to the Whistleblowing Officer.

External Disclosure

The Discloser may contact the Company's external Whistleblower Hotline:

Email: wbline@ablawyers.com.au

Phone: 1300 329 117

Quote "**AWS**" when contacting the hotline via phone or email.

Document Name	Document Number	Version Number	Issue Date	Review Date	Authorised by	Position
Whistleblower Policy	PoI	1	August 2024	August 2026	Greg Taylor	Executive General Manager

Investigations

The Company will refer Protected Matters to its Whistleblowing Officer for investigation to determine whether misconduct or some other improper state of affairs exists.

The Whistleblowing Officer will investigate the relevant matters in a manner compliant with the confidentiality obligations outlined in Section 8 of this policy.

The Whistleblowing Officer may alternatively:

- appoint an appropriately qualified and impartial person or entity to investigate the relevant matters; or
- refer Protected Matters directly to ASIC, APRA or the Australian Federal Police.

Whilst every investigation process will differ according to the relevant circumstances, the Whistleblowing Officer will ordinarily ensure that appropriate enquiries are made to determine whether:

- (a) the disclosure qualifies for protection;
- (b) the allegations are substantiated; and
- (c) responsive action needs to be taken in order to address any established misconduct or other improper state of affairs.

The timeframe for conducting investigations will differ depending on the complexity of a disclosure, however, all disclosures will be investigated as promptly as is reasonably practicable.

The Discloser will be provided with regular updates, assuming the Discloser can be contacted. The frequency and timeframe of updates may vary depending on the nature of the disclosure. Key updates will ordinarily include (but are not necessarily limited to):

- that the disclosure has been received;
- when the investigation processes has begun; and
- when the investigation process has concluded.

Supporting Whistleblowers, providing fair treatment and protection from detriment

The Company intends to support Disclosers making disclosures about Protected Matters and to put in place procedures to promote fair treatment of Disclosers and protect them from detriment. This can be achieved by:

- handling disclosures confidentially, where practical and appropriate in the circumstances;

Document Name	Document Number	Version Number	Issue Date	Review Date	Authorised by	Position
Whistleblower Policy	PoI	1	August 2024	August 2026	Greg Taylor	Executive General Manager

- ensuring each disclosure is assessed and is subject of an assessment and investigation (if the disclosure qualifies as a Protected Matter);
- ensuring secure record keeping processes that restrict information to disclosures about Protected Matters to those persons who may receive such information pursuant to this policy;
- ensuring the Discloser’s personal information is redacted and where possible, ensuring the Discloser is referred to in a gender-neutral context, unless the Discloser consents to having their identity disclosed;
- providing access to EAP counselling services to all Disclosers. These services may be accessed by contacting **AccessEAP on 1800 818 728**;
- investigating all complaints in accordance with the procedures outlined in this policy;
- implementing investigation processes which are procedurally fair to both Disclosers and respondents to allegations;
- in circumstances where a Discloser consents, having an appropriate senior manager monitor the Discloser’s treatment in the workplace for relevant periods to ensure no victimisation takes place;
- ensuring all Disclosers are aware of the process for lodging complaints if they believe their identity has been improperly disclosed or if they believe that they have been subject to improper victimisation in breach of this policy;
- communicating this policy to the Company employees and officers; and
- taking appropriate disciplinary action against any employees or contractors that breach the victimisation or confidentiality provisions of the Whistleblower Laws.

Access to this Policy

This policy will be made available to all the Company employees and officers by the following means:

- The policy will be uploaded to the Company intranet.
- On implementation, the policy will be communicated to all employees and officers by way of email.
- The policy will otherwise be disclosed to employees on commencement of employment.
- To ensure persons outside the Company can access the policy, the policy will also be published on the Company’s website.

Document Name	Document Number	Version Number	Issue Date	Review Date	Authorised by	Position
Whistleblower Policy	PoI	1	August 2024	August 2026	Greg Taylor	Executive General Manager

Breaches of this Policy

All employees and contractors of the Company are required to comply with this policy at all times as well as with Whistleblower Laws.

Non-compliance with this policy or Whistleblower Laws may result in disciplinary action up to and including termination of employment or termination of a contractor's services.

Variations

This policy may be varied, amended, replaced or terminated from time to time and at any time at the absolute discretion of the Company.

Greg Taylor

Executive General Manager

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Document Name	Document Number	Version Number	Issue Date	Review Date	Authorised by	Position
Whistleblower Policy	Pol	1	August 2024	August 2026	Greg Taylor	Executive General Manager