



WHISTLEBLOWER POLICY

1. PURPOSE

Catch Group is committed to the highest standards of conduct and ethical behaviour in all of our business activities and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance.

This Policy is intended to encourage the reporting of any instances of suspected unethical, illegal, fraudulent or undesirable conduct involving Catch Group and provides protections and measures so that those persons who make a report may do so confidentially and without fear of intimidation, disadvantage or reprisal.

You may make a report under this Policy if you have reasonable grounds to suspect that a director, officer, manager, team member, contractor, supplier, tenderer or other person who has business dealings with Catch has engaged in Reportable Conduct, as defined below.

2. APPLICATION

This Policy applies to all team members and officers of Catch Group and other eligible whistleblowers including suppliers and contractors. This Policy also has application to the additional persons who are eligible whistleblowers who have special protections under the Corporations Act and Tax Act as set out in Schedule A and Schedule B of this Policy.

3. WHAT IS REPORTABLE CONDUCT?

You may make a report under this policy if you have reasonable grounds to suspect that a Catch Group director, officer, employee, contractor, supplier, tenderer or other person who has business dealings with Catch Group has engaged in conduct ("**Reportable Conduct**") which:

- a) is dishonest, fraudulent or corrupt, including bribery or other activity in breach of the Catch Group Anti-Bribery Policy;
- b) is illegal activity (such as theft, violence, harassment or intimidation, criminal damage to property or other breaches of state or federal law);
- c) is unethical or in breach of Catch Group's policies (such as dishonestly altering company records or data, adopting questionable accounting practices or wilfully breaching Catch Group's Code of Conduct or other policies or procedures);
- d) is potentially damaging to Catch Group, a Catch Group employee or a third party, such as unsafe work practices, environmental damage, health risks or abuse of Catch Group's property or resources;
- e) amounts to an abuse of authority;
- f) may cause financial loss to Catch Group or damage its reputation or be otherwise detrimental to Catch Group's interests;
- g) involves harassment, discrimination, victimisation or bullying, other than personal work-related grievances as defined in the *Corporations Act 2001* (Cth) ("**Corporations Act**"); or
- h) involves any other kind of misconduct or an improper state of affairs or circumstances.



Annexure A describes special protections for whistleblowers who disclose information concerning misconduct or an improper state of affairs or circumstances in relation to Catch Group or a related body corporate under the Corporations Act.

Annexure B describes special protections for tax whistleblowers.

4. WHO CAN I MAKE A REPORT TO?

Reportable Conduct can be reported to a Protected Disclosures Officer of the Catch Group. Catch Group's protected disclosure officers are listed below:

Mark Spencer – Chief Financial Officer
mark.spencer@catchgroup.com.au

James Kirkham – Legal Counsel
james.kirkham@catchgroup.com.au

Robyn Luke – Head of People & Culture
robyn.luke@catchgroup.com.au

For the purposes of this policy to ensure appropriate escalation and timely investigation, we request that reports are made to any one of our Protected Disclosure Officers.

Reports may also be posted to Catch Group – Legal Department at 240-246 East Boundary Road, Bentleigh East VIC 3165 (marked to the attention of one of the Protected Disclosure Officers).

You may also raise the matter with an “officer” or “senior manager” of the company. This includes a director, or a senior manager in the company who makes, or participates in making, decisions that affect the whole, or a substantial part, of the business of the company, or who has the capacity to affect significantly the company's financial standing. This may include an executive general manager or general manager.

5. CATCH GROUP'S INVESTIGATION OF REPORTABLE CONDUCT

Catch Group will investigate all matters reported under this policy as soon as practicable after the matter has been reported. A Protected Disclosure Officer may, with your consent, appoint a person to assist in the investigation of a report. Where appropriate, Catch Group will provide feedback to you regarding the investigation's progress and/or outcome (subject to considerations of the privacy of those against whom allegations are made).

The investigation will be conducted in an objective and fair manner, and otherwise as is reasonable and appropriate having regard to the nature of the Reportable Conduct and the circumstances.

While the particular investigation process and enquiries adopted will be determined by the nature and substance of the report, in general, as soon as practicable upon receipt of the report, if the report is not anonymous, a Protected Disclosure Officer or investigator will contact you to discuss the investigation process including who may be contacted and such other matters as are relevant to the investigation.

Where a report is submitted anonymously, Catch Group will conduct the investigation and its enquiries based on the information provided to it.

6. PROTECTION OF WHISTLEBLOWERS

Catch Group is committed to ensuring confidentiality in respect of all matters raised under this policy, and that those who make a report are treated fairly and do not suffer detriment.



a. *Protection against detrimental conduct*

Detrimental treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats or other unfavourable treatment connected with making a report.

If you are subjected to detrimental treatment as a result of making a report under this policy you should:

- Inform a protected disclosure officer, officer or senior manager within your relevant division/business unit immediately under the divisional whistleblower policy; or
- raise it in accordance with paragraph 3 of this policy.

b. *Protection of your identity and confidentiality*

Subject to compliance with legal requirements, upon receiving a report under this policy, Catch Group will only share your identity as a whistleblower or information likely to reveal your identity if:

- you consent;
- the concern is reported to the Australian Securities and Investments Commission ("**ASIC**"), the Australian Prudential Regulation Authority ("**APRA**"), the Tax Commissioner or the Australian Federal Police ("**AFP**"); or
- the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

If Catch Group needs to investigate a report, it may disclose information that could lead to your identification, but it will take reasonable steps to reduce this risk.

Any disclosures of your identity or information likely to reveal your identity will be made on a strictly confidential basis.

c. *Protection of files and records*

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

Unauthorised release of information to someone not involved in the investigation (other than senior managers or directors who need to know to take appropriate action, or for corporate governance purposes) without your consent as a whistleblower will be a breach of this policy.

Whistleblowers are assured that a release of information in breach of this policy will be regarded as a serious matter and will be dealt with under Catch Group's disciplinary procedures.

The Corporations Act gives special protection to disclosures about breaches of that Act, provided certain conditions are met – refer to **Annexure A** for further details.

The *Taxation Administration Act 1953 (Cth)* ("**Taxation Administration Act**") also gives special protection to disclosures about breaches of any Australian tax law, provided certain conditions are met - refer to **Annexure B** for further details.



7. DUTIES OF EMPLOYEES IN RELATION TO REPORTABLE CONDUCT

It is expected that employees of Catch Group who become aware of actual or suspect on reasonable grounds, potential cases of Reportable Conduct will make a report under this policy or under other applicable policies.

8. GROUP REPORTING PROCEDURES

Catch Group and Protected Disclosure Officers (as appropriate) will report to the Catch Group Board on whistleblower incident reports annually to enable Wesfarmers to address any issues at a Divisional and/or Group level. These reports will be made on a 'no names' basis and will not include information that could lead to the identity of a whistleblower, maintaining the confidentiality of matters raised under this Policy. In general, these reports will:

- provide a summary of Reportable Conduct incident reports made that relate to Catch Group on a no names basis, their status and action being taken;
- identify any patterns of conduct, including for example, patterns within or across the division; and
- make recommendations, as appropriate, including in relation to allocation of resources or areas requiring further attention.

The Wesfarmers Audit Committee will receive a copy of the Catch Group whistleblower report, and whistleblower reports from Protected Disclosure Officers (as appropriate). In addition, serious and/or material Reportable Conduct will be considered by the Protected Disclosure Officers for immediate referral to the Chairman of the Audit Committee.

9. AMENDMENT OF THIS POLICY

This policy cannot be amended without approval of the Managing Director of the Catch Group. It will be reviewed from time to time to ensure that it remains effective and meets best practice standards and the needs of Catch Group.



Annexure A – Special protections under the Corporations Act

The Corporations Act gives special protection to disclosures about any misconduct or improper state of affairs relating to Catch Group if the following conditions are satisfied:

- 1 the whistleblower is or has been:
 - a. an officer or employee of a Catch Group company;
 - b. an individual who supplies goods or services to a Catch Group company or an employee of a person who supplies goods or services to a Catch Group company;
 - c. an individual who is an associate of a Catch Group company; or
 - d. a relative, dependent or dependent of the spouse of any individual referred to at (a) to (c) above;

- 2 the report is made to:
 - a. a Protected Disclosure Officer;
 - b. an officer or senior manager of a Catch Group company concerned;
 - c. Catch' external auditor (or a member of that audit team);
 - d. an actuary of a Catch Group company;
 - e. ASIC;
 - f. APRA; or
 - g. a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act;

- 3 the whistleblower has reasonable grounds to suspect that the information being disclosed concerns misconduct, or an improper state of affairs or circumstances in relation to the Catch Group. This may include a breach of legislation including the Corporations Act, an offence against the Commonwealth punishable by imprisonment for 12 months or more, or conduct that represents a danger to the public or financial system.

Examples of conduct which may amount to a breach of the Corporations Act include: insider trading, insolvent trading, breach of the continuous disclosure rules, failure to keep accurate financial records, falsification of accounts, failure of a director or other officer of the Group to act with the care and diligence that a reasonable person would exercise, or to act in good faith in the best interests of the corporation or failure of a director to give notice of any material personal interest in a matter relating to the affairs of the company.

The protections given by the Corporations Act when these conditions are met are:

- 1 the whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
- 2 no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistleblower for making the report;
- 3 in some circumstances, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty;
- 4 anyone who causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a report has been made, or may have been



made, proposes to or could be made, may be guilty of an offence and may be liable for damages;

- 5 a whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary; and
- 6 the person receiving the report commits an offence if they disclose the substance of the report or the whistleblower's identity, without the whistleblower's consent, to anyone except ASIC, APRA, the AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

Confidentiality

If a report is made, the identity of the discloser must be kept confidential unless one of the following exceptions applies:

- a. the discloser consents to the disclosure of their identity;
- b. disclosure of details that might reveal the discloser's identity is reasonably necessary for the effective investigation of the matter;
- c. the concern is reported to ASIC, APRA, or the AFP; or
- d. the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.



Annexure B – Special protections under the Taxation Administration Act

The Taxation Administration Act gives special protection to disclosures about a breach of any Australian tax law by Wesfarmers or misconduct in relation to Wesfarmers Group's tax affairs if the following conditions are satisfied:

1. the whistleblower is or has been:
 - a. an officer or employee of a Wesfarmers Group Company;
 - b. an individual who supplies goods or services to a Wesfarmers Group Company or an employee of a person who supplies goods or services to a Wesfarmers Group company;
 - c. an individual who is an associate of a Wesfarmers Group company;
 - d. a spouse, child, dependent or dependent of the spouse of any individual referred to at (a) to (c) above;
2. the report is made to:
 - a. a Protected Disclosure Officer;
 - b. a director, secretary or senior manager of a Wesfarmers Group Company concerned;
 - c. any Wesfarmers Group Company external auditor (or a member of that audit team)⁵;
 - d. a registered tax agent or BAS agent who provides tax or BAS services to an Wesfarmers Group company⁶;
 - e. any other employee or officer of Wesfarmers who has functions or duties relating to tax affairs of the company (e.g. an internal accountant) ("**Wesfarmers recipients**");
 - f. the Commissioner of Taxation; or
 - g. a lawyer for the purpose of obtaining legal advice or representation in relation to a report; and
3. if the report is made to a Wesfarmers recipient, the whistleblower:
 - a. has reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of a Wesfarmers Group Company or an associate of that company; and
 - b. considers that the information may assist the Wesfarmers recipient to perform functions or duties in relation to the tax affairs of a Wesfarmers Group Company or an associate of the company; and
4. if the report is made to the Commissioner of Taxation, the whistleblower considers that the information may assist the Wesfarmers recipient to perform functions or duties in relation to the tax affairs of a Wesfarmers Group Company or an associate of the company.

The protections given by the Taxation Administration Act when these conditions are met are:

1. the whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
2. no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistleblower for making the report;
3. where the disclosure was made to the Commissioner of Taxation, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, except where the proceedings are



- concerned with whether the information is false;
4. unless the whistleblower has acted unreasonably, a whistleblower cannot be ordered to pay costs in any legal proceedings in relation to a report;
 5. anyone who causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and liable to pay damages;
 6. a whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary;
 7. the person receiving the report commits an offence if they disclose the substance of the report or the whistleblower's identity, without the whistleblower's consent, to anyone except the Commissioner of Taxation, the AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

Confidentiality

If a report is made, the identity of the discloser will be kept confidential unless one of the following exceptions applies:

- a. the discloser consents to the disclosure of their identity;
 - b. disclosure of details that might reveal their identity is reasonably necessary for the effective investigation of the allegations;
- the concern is reported to the Commissioner of Taxation or the AFP; or
8. the concern is raised with a lawyer for the purpose obtaining legal advice or representation.



Guidelines for managing whistleblower reports

The Catch Group Whistleblower Policy sets out a summary of Catch Group's commitment to the protection of whistleblowers. This Policy applies to support and protect persons who become aware of, or suspect cases of Reportable Conduct.

1. A Protected Disclosure Officer or senior manager who receives a whistleblower report should:
 - a. Provide the whistleblower with a copy of this Policy and a copy of the Acknowledgment and Consent to Disclosure for Investigation and Reporting Purposes ("Consent") (on next page of this Policy).
 - b. If the whistleblower signs the Consent, refer the matter to one of the Authorised Persons referred to in the Consent for the matter to be investigated.
 - c. If the whistleblower is unwilling to sign the consent or the report is anonymous, you may disclose the substance of the report to an appointed investigator, provided that any identifying information about the whistleblower is removed or redacted, so that the report as referred to does not disclose the identity of the whistleblower or information that is likely to lead to the identification of the whistleblower (except where reasonably necessary for the purposes of investigating the matter and provided that all reasonable steps have been taken to reduce the risk that the whistleblower will be identified).
2. Attached is a form of consent (Appendix A) to enable reports to be disclosed to an Authorised Person for proper investigation.
3. Whistleblower laws protect a whistleblowers' confidentiality and against detrimental conduct towards them for making a report. It is therefore critical that such reports are treated with the utmost confidentiality and addressed according to this guideline.
4. Severe penalties may apply where a whistleblower's identity is revealed in breach of whistleblower laws or they are subjected to detrimental conduct, including in relation to their employment, as a result of making a report under this Policy.



Acknowledgement and Consent to Disclosure for Investigation and Reporting Purposes

CONFIDENTIAL

1. I have made a disclosure of information to the following person:

.....
 Name Title

2. I have reasonable grounds to suspect that the information concerns Reportable Conduct.
3. I have received a copy of the Catch Group Whistleblower Policy. I understand that information about my report that is unlikely to reveal my identity can be disclosed without my consent.
4. I understand that if my report is captured under whistleblower protections set out in whistleblower laws, my identity and information that is likely to lead to my identity cannot be disclosed unless authorized by law in the following circumstances:
- my consent has been given; or
 - is disclosed to a legal practitioner for the purpose of obtaining advice and representation in relation to whistleblower laws; or
 - is reasonably necessary for the purpose of investigation of the matter and all reasonable steps to reduce the risk that I will be identified have been taken; or
 - is disclosed to Australian Securities Investment Commission (ASIC), the Australian Prudential Regulation Authority (APRA), the Tax Commissioner (if a tax matter) or the Australian Federal Police (AFP).
5. I hereby give my consent to the disclosure of this information, under conditions of confidentiality, and for the purpose of investigation and reporting as set out in this Policy to the following persons:

.....
 Name Name

.....
 Name Name

Signed:

.....
 Name of reporting person (print) Signature

.....
 Date