



Whistleblower Policy

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Eligible whistleblower..

All current and former partners, directors, officers, company secretaries, employees, secondees, contractors, suppliers (or their employee or subcontractor) and volunteers. It also applies to relatives, dependents or spouses of any of these people.



Discloses Reportable Conduct (anonymously if you choose)...

Where there are reasonable grounds to suspect misconduct or an improper state of affairs; an offence or contravention under commonwealth law or a danger to the public or financial system.

Illegal conduct, fraud, money laundering, offering or accepting a bribe, financial irregularities, failure to comply with, or breach of, legal or regulatory requirements, and engaging in or threatening to engage in Detrimental Conduct.



to Speak Up

Call 1800 921 563



Protection as a whistleblower under the relevant laws

1 Introduction

Purpose

At Deloitte, we are committed to the highest levels of ethics and integrity in the way that we do business. We understand that this is crucial to our continued success and reputation.

Our Shared Values, [Principles of Business Conduct](#), and policies guide our everyday conduct. We have a professional responsibility to speak up and report unethical behaviour.

Deloitte's Whistleblower Policy (**Policy**) is an important element in detecting corrupt, illegal or other undesirable conduct. Deloitte strongly encourages you to speak up if you suspect or witness any matters of concern. Deloitte will take all reports made under this Policy seriously.

This Policy describes the protections available to whistleblowers, what matters are reportable, how you can report your concerns without fear of Detriment, and how Deloitte will support and protect you.

Background

We have developed this Policy, having regard to the relevant legal requirements and current best practices relating to the protection of whistleblowers in the Corporations Act 2001 (Cth), Taxation Administration Act 1953 (Cth) and ASIC's Regulatory Guide 270 Whistleblower Policies.

The Whistleblower Management Plan (**Plan**) supports our Whistleblower Policy. It provides further information on how Deloitte will implement the Policy, including guidance for the various roles involved in managing Whistleblower Reports, including the:

- Whistleblower Report Officer (**WRO**)
- Whistleblower Investigation Officer (**WIO**)
- Whistleblower Protection Officer (**WPO**)
- Whistleblower Committee (**WB Committee**); and
- Whistleblower Policy Owner (**WB Policy Owner**).

Unless expressly stated otherwise, all capitalised terms in the Policy have the meaning given to them in Section 6 "Definitions".

Who is a Whistleblower?

A Whistleblower is someone who discloses Reportable Conduct (as defined in Section 6) under this Policy.

A Whistleblower can be a current or former partner, director, officer, company secretary, Employee, supplier of goods or services to Deloitte (such as a secondee, contractor, and consultant) or a volunteer. It also applies to relatives, dependents or spouses of any of these people (**Eligible Whistleblowers**).

Who is not covered?

This Policy does not apply to third parties (other than Eligible Whistleblowers) including without limitation customers of Deloitte. Customers with complaints should refer to our [Complaints policy](#).

Doing the right thing

We expect everyone who works for Deloitte to comply with our Principles of Business Conduct, our policies and procedures, professional standards, laws and regulations.

You also have a responsibility to speak up using one of the many channels available within the Firm when you suspect something does not look or feel right.

We encourage you to consider talking to your trusted partner, manager, coach or Talent representative, or if external to Deloitte your Deloitte contact. We would rather hear your concerns directly so that we can resolve them directly.

If you make a Whistleblower Report pursuant to this Policy, we have a responsibility to protect you, including not disclosing your identity (unless required or permitted by law) and making sure you are not subject to Detrimental Conduct.

What is Reportable Conduct?

Reportable Conduct is anything that you have reasonable grounds to suspect, in relation to Deloitte, is:

- misconduct, or an improper state of affairs or circumstances;
- conduct that constitutes a contravention of laws specified in the Whistleblower Laws or other Commonwealth laws that are punishable by imprisonment for a period of 12 months or more; or
- conduct that represents a danger to the public or the financial system.

Examples of Reportable Conduct include but are not limited to:

- illegal conduct, such as theft, violence or threatened violence, and criminal damage against property;
- fraud, money laundering or misappropriation of funds;
- offering or accepting a bribe;
- financial irregularities;
- failure to comply with, or breach of, legal or regulatory requirements; and
- 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 be planning to make a disclosure.



Reportable Conduct **excludes** personal work-related grievances as described below.

Personal work-related grievances

A personal work-related grievance is a report of behavior that has implications for the discloser personally and does not have significant implications for Deloitte (that do not relate to you). Examples include:

- an interpersonal conflict between you and another Employee, or
- a decision relating to your employment or engagement, such as a transfer, promotion, or disciplinary action.

Personal work-related grievances do not qualify for protection under the Whistleblower Laws or this Policy. Personal work-related grievances must be raised with your Partner, Coach or Talent representative.

Accessibility of Policy

This Policy is available to all current partners and Employees internally on the Ethics and Integrity Hub DAIS webpage. Other Eligible Whistleblowers can access this Policy on the Deloitte external website.

I need further information about this Policy

Employees can seek confidential information on the operation of this Policy and how a disclosure will be handled, without making a disclosure, by contacting the Office of General Counsel, Ethics Officer and/or the Conduct Leader.

However, if you require legal advice with respect to your obligations under this Policy or the Whistleblower Laws, then you must contact an external lawyer (not the Deloitte in-house legal team).

Monitoring and review of Policy

The Policy will be periodically reviewed by the WB Policy Owner. The Board will provide oversight of the Policy.

2 How do I make a Whistleblower Report?

When can I make a Whistleblower Report?

Before making your Whistleblower Report you should satisfy yourself that you have reasonable grounds to suspect Reportable Conduct. 'Reasonable grounds to suspect' is based on objective reasonableness of the reasons for the suspicion. In practice, a mere allegation with no supporting information is unlikely to reach that standard.

However, a Whistleblower does not need to prove their allegations. In addition, the disclosure can still qualify for protection even if the disclosure turns out to be incorrect.

How can I make a Whistleblower Report?

Contact Deloitte Speak Up, Deloitte's independent, anonymous and secure whistleblower service delivered by NAVEX Global, Inc (**NAVEX**). The service is available 24 hours a day through these channels:

	Contact details
Telephone	<ul style="list-style-type: none"> 1800 921 563; or Reverse charge / collect call through to the US number: 5037471838 (PNG staff ONLY).
Online submission	<ul style="list-style-type: none"> Access via secure web link (Chrome browser): Deloitte Speak Up; or Link from the DAIS Ethics & Integrity Hub

Deloitte recommends using the Deloitte Speak Up service to make your Whistleblower Report. While Deloitte Speak Up is our preferred channel, you can also make a report directly to any WRO, including:

- The CEO
- The Ethics Officer
- The Chief Transformation Officer
- Business Unit Leaders
- The Chief Taxation Officer
- Chair of the Board

If you make a Whistleblower Report directly to a WRO, they will forward the report to Deloitte Speak Up for action under this Policy.

If you are making a disclosure concerning the Ethics Officer, you must report to a WRO other than Deloitte Speak Up and the WRO will immediately direct your disclosure to the CEO for investigation. If you are making a disclosure concerning the Executive or Board of Deloitte, you may report as follows:

Role	Contact
CEO and Executive Leadership	Chair of the Board
Board member	Chair of the Board
Chair of the Board	Deputy Chair of the Board

There are other ways you can make disclosures in limited circumstances, including to a Regulator, or when making an emergency or public interest disclosure. Before you make any such disclosure you should seek independent legal advice to understand the criteria for making such a disclosure.

What should I include in the report?

Please provide as much detailed information as possible so that your report can be investigated.

Some useful details include:

- date, time and location;
- names of person(s) involved, roles and their business group;
- your relationship with the person(s) involved;
- the general nature of your concern;
- how you became aware of the issue;
- possible witnesses; and
- other information that you have to support your report.

Should I make a Whistleblower Report anonymously?

You can choose to make your disclosure anonymously and if so, you will still be protected under the Whistleblower Laws. However, requiring complete anonymity may practically make it more difficult for us

to investigate the issue or take the action we would like to take.

By letting us know who you are, we can contact you directly to discuss your concerns which will help us investigate the complaint more quickly and efficiently. We can also appoint a WPO to you to assist with any questions or concerns that you have about the process.



Identity Protection

Where you make a disclosure, your identity (or any information which could identify you) will only be shared where:

- you provide consent; or
- Deloitte is permitted, or otherwise required, by law.

However, you should be aware that in certain circumstances the WRO does not need your consent to share your disclosure if:

- the information does not include your identity;
- we have taken all reasonable steps to reduce the risk that you will be identified from the information; and
- it is reasonably necessary for investigating the issues raised in the Whistleblower Report.

3 What protection will I have as a Whistleblower?

A Whistleblower must make a Whistleblower Report directly to an Eligible Recipient to qualify for protections under the Whistleblower Laws and this Policy. These protections include:

- Identity protection (refer section 2)
- Protection from Detriment
- Compensation and remedies; and
- Civil, criminal and administrative liability protection.

We are committed to taking all reasonable steps to protect you from Detriment as a result of making a report under this Policy and the Whistleblower Laws.

The Whistleblower Protection Officer

Where you have disclosed your identity to us, we may appoint a WPO.

The WPO will take steps to protect the interests of individuals making reports under this policy.

The WPO would usually act as the contact point for communication with the Whistleblower. A WPO may be assigned to current, identifiable partners and Employees.

Detrimental Conduct is not tolerated

Deloitte does not tolerate any form of Detrimental Conduct taken by any person against the Whistleblower or any people who are involved in an investigation of a Whistleblower Report.

Examples of Detrimental Conduct can include, but are not limited to:

- dismissal of an employee or alteration of an employee's position/ duties to their disadvantage,

or negative performance feedback that is not reflective of actual performance

- harassment, intimidation, or bullying; and
- threats to cause detriment.

Examples of actions that are not Detrimental Conduct may, for example, include:

- managing a Whistleblower's unsatisfactory work performance, if the action is in line with Deloitte's performance management framework
- administrative action that is reasonable to protect the Whistleblower from Detriment.

Deloitte takes all allegations of Detrimental Conduct very seriously. If you believe that you are suffering Detriment you should report it to us and we will take appropriate steps in accordance with this and the Firm's other policies.

If you as the Whistleblower have experienced Detriment, please contact a WRO, Deloitte Speak Up or, if applicable, your appointed WPO.

False or misleading disclosures

When making a disclosure, you will be expected to have reasonable grounds to suspect the information you are disclosing is true, but you will not be subject to a penalty if the information turns out to be incorrect. However, you must not make a report that you know is not true or is misleading. This may be a breach of our Principles of Business Conduct and will be considered a serious matter that may result in disciplinary action. There may also be legal consequences if you make a knowingly false report.

4 How will my matter be investigated?

Who will assess or investigate my matter?

All Whistleblower Reports will be considered by the WB Committee, who may appoint a WIO to investigate the Whistleblower Report.

How will my Whistleblower Report be reviewed by Deloitte?

All Whistleblower Reports will be taken seriously by Deloitte. They will all be assessed carefully to determine whether an investigation is required. The outcomes of the investigation are reported to the WB Committee. The WB Committee will review the outcome and determine appropriate actions to respond to the matter.

What is the investigation process?

While the particular circumstances of each Whistleblower Report may require different investigation steps, all investigations will:

- follow a fair process;
- be conducted as quickly and efficiently as the circumstances permit;
- determine whether there is enough evidence to substantiate the matters reported; and
- be independent of the person(s) concerned with the allegations.

We will provide you with feedback, as appropriate on the progress and expected timeframes of the investigation.

Fair treatment of the individuals mentioned in the Whistleblower Report

The investigation process outlined in this Policy is also designed to allow fair treatment of any individuals mentioned in the disclosure; including:

- Disclosures will be handled confidentially;
- Matters reported will be assessed and may be subject to an investigation;
- There will be a presumption of innocence until the outcome of the investigation is determined; and
- The purpose of the investigation is to determine whether there is enough evidence to substantiate the matters reported.

What happens after an investigation?

Deloitte will notify you once an investigation has been completed but please be aware that Deloitte may be unable to disclose particular details or the outcome of the investigation.

5 What support do I have?

Deloitte will support you where you have concerns about Detrimental Conduct or the investigation process.

Employee Assistance Program

Current partners and Employees (and their immediate family members) may access Deloitte's confidential [Employee Assistance Program](#).

Although Deloitte will endeavour to support all Whistleblowers, we will not be able to provide the same practical support to non-partners and non-Employees that it provides to current partners and Employees. Consequently, the processes in this Policy will be adapted and applied to the extent reasonably possible.

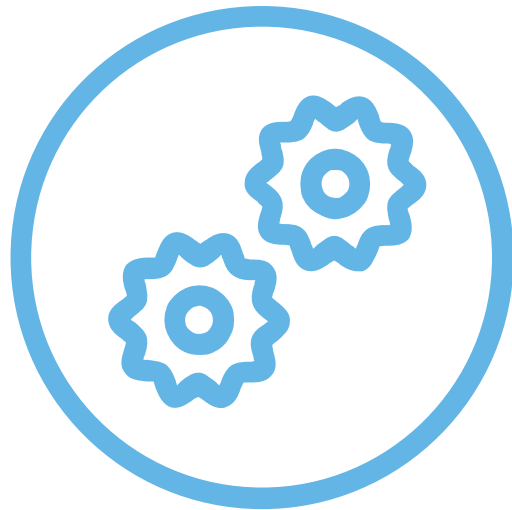
Raising concerns about actions taken by Deloitte

If a WPO has been appointed, you should immediately inform the WPO if you are concerned that:

- you may be, are being, or have been subjected to Detrimental Conduct;
- there has been a disclosure of your identity contrary to this Policy; or
- your disclosure has not been dealt with in line with this Policy.

The WPO will report your concerns to the WB Committee for consideration.

Alternatively, you can raise your concerns in Deloitte Speak Up, with a WRO or with a Regulator.



6 Definitions

Defined terms are capitalised in this Policy. Those terms have the meaning given to them below.

ASIC	Australian Securities and Investments Commission.
Board	The Deloitte Board.
Deloitte	The Australian partnership of Deloitte Touche Tohmatsu (ABN 74 490 121 060) and all entities under its control.
Detrimental Conduct	Detrimental Conduct is negative action taken against any person who, in good faith, makes a Whistleblower Report or assists or participates in an investigation of the disclosure and as a result suffers Detriment. Examples of Detriment can include, but are not limited to:
Detriment	<ul style="list-style-type: none"> dismissal of an employee or alteration of an employee's position/ duties to their disadvantage, or negative performance feedback that is not reflective of actual performance harassment, intimidation, or bullying or threats to cause detriment.
Eligible Recipient	<p>A person authorised under Whistleblower Laws. It includes:</p> <ul style="list-style-type: none"> Officers or senior managers (refer below) of Deloitte; Deloitte's own auditor, actuary, or tax agent. Note that for the purposes of this Policy this does not include Deloitte's own audit, actuarial, or tax practitioners; Any person authorised by Deloitte to receive disclosures that qualify for protection. <p>For the purposes of this Policy, Deloitte authorises the following people or roles as Eligible Recipients and they are referred to as a WRO in this Policy and the Management Plan:</p> <ul style="list-style-type: none"> Deloitte Speak Up The CEO The Chief Transformation Officer The Ethics Officer Business Unit Leaders Chief Taxation Officer Chair of the Board <p>Under this policy a WPO is also authorised to receive a protected disclosure from the Whistleblower in relation to Detrimental Conduct. We have also nominated the Deputy Chair of the Board in limited circumstances.</p>
Eligible Whistleblower	<p>Certain individuals are eligible for protection as a Whistleblower under this Policy. These individuals include all current and former partners, directors, officers, company secretaries, Employees, secondees, contractors, suppliers (or their employee or subcontractor) and volunteers (except as noted below). It also applies to relatives, dependents or spouses of any of these people.</p> <p>Partners and staff providing services under the Deloitte Touche Tohmatsu partnership and PNG partners and staff may not be accorded the protections in the legislation. However, these partners and staff will be accorded protections under this Whistleblower Policy and under Policy 2061 <i>Deloitte Australia Non-Retaliation Policy</i>.</p>
Employee	Full-time, part-time and casual employees of Deloitte.
Investigation Report	A report prepared by the WIO of the findings arising from the investigation.
NAVEX	Deloitte's Speak Up service is an independent, anonymous and secure whistleblower service delivered by NAVEX Global, Inc.

Reportable Conduct	<p>Reportable conduct is anything that you have reasonable grounds to suspect, in relation to Deloitte is:</p> <ul style="list-style-type: none"> • misconduct, or an improper state of affairs or circumstances; • conduct that constitutes a contravention of laws specified in the Whistleblower Laws or other Commonwealth laws that are punishable by imprisonment for a period of 12 months; or • represents a danger to the public or the financial system. <p>Section 9 of the Corporations Act 2001 defines 'misconduct' to include 'fraud, negligence, default, breach of trust and breach of duty'. The phrase 'improper state of affairs' is not defined and is intentionally broad. It may, for example, indicate a systemic conduct issue.</p> <p>Examples of Reportable Conduct concerning Deloitte include, but are not limited to:</p> <ul style="list-style-type: none"> • illegal conduct, such as theft, violence or threatened violence, and criminal damage against property; • fraud, money laundering or misappropriation of funds; • offering or accepting a bribe; • financial irregularities; • failure to comply with, or breach of, legal or regulatory requirements; and • 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 be planning to make a disclosure. <p>Reportable Conduct excludes personal work-related grievances. A personal work-related grievance is a report of behavior that has implications for the discloser. Examples include:</p> <ul style="list-style-type: none"> • an interpersonal conflict between you and another Employee, or • a decision relating to your employment or engagement, such as a transfer, promotion, or disciplinary action.
Regulator	A Commonwealth authority prescribed in the Whistleblower Laws, such as ASIC, APRA or the ATO.
We	We means Deloitte.
Whistleblower Policy Owner or WB Policy Owner	The Conduct Leader is the Owner of the Policy. The Board will provide oversight of the Policy.
Whistleblower Committee or WB Committee	The WB Committee (including its members individually) are responsible for championing the Whistleblower program and overseeing its implementation and effectiveness.
Whistleblower	An Eligible Whistleblower who makes a disclosure of Reportable Conduct in the manner described in this policy.
Whistleblower Laws	This policy is compiled to comply with Part 9.4AAA Protection for Whistleblowers of the Corporations Act 2001 or Part IVD Protection for Whistleblowers of the Taxation Administration Act 1953 as amended by the Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019.
Whistleblower Investigation Officer or WIO	The WIO is a person who has been nominated to carry out an investigation of a Whistleblower Report.
Whistleblower Protection Officer or WPO	The WPO is a person who has been nominated to provide support and assistance to the Whistleblower as needed. WPO's are available to Deloitte team members.
Whistleblower Report	A Reportable Conduct disclosure made by a Whistleblower that is being treated in accordance with this policy.
Whistleblower Report Officer or WRO	<p>A WRO is a person who has been nominated to receive disclosures of Reportable Conduct from a Whistleblower. The following are WRO's of Deloitte:</p> <ul style="list-style-type: none"> • Deloitte Speak Up • The CEO • The Chief Transformation Officer • The Ethics Officer • Business Unit Leaders • The Chief Taxation Officer • Chair of the Board

You

Reference to 'You', 'you' or 'your' refers to a Whistleblower or someone contemplating making a Whistleblower report.



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