

# WHISTLEBLOWER POLICY

## 1. Purpose

Team Global Express is committed to identifying and addressing Misconduct, and encourages Eligible Whistleblowers to report such conduct safely, securely and without fear of detriment.

The purpose of this Policy is to encourage Eligible Whistleblowers to raise concerns of actual or suspected Misconduct in relation to Team Global Express and to outline the:

- reporting mechanisms and protections available to Eligible Whistleblowers; and
- the investigation process that will be undertaken by Team Global Express in respect of a disclosure made under this Policy.

In Australia, the Corporations Act and Tax Act, provide certain protections for Eligible Whistleblowers. Further information regarding the protections available to Eligible Whistleblowers under the Whistleblower Protection Regime is set out in this Policy.

Team Global Express may exercise its discretion to address disclosures in accordance with this Policy even if they are not covered by the Whistleblower Protection Regime.

## 2. Application

This Policy applies to current and former:

- employees of Team Global Express (including permanent, part time, fixed-term, interns or secondees);
- officers or associates of Team Global Express (including directors or secretaries);
- persons who supply goods or services to Team Global Express, whether paid or unpaid (including contractors, sub-contractors, consultants, suppliers, service providers or business partners) and their employees; and
- a relative (including parent, child or sibling), dependant or dependant of the spouse of any individual listed above.

Each of the above persons is an Eligible Whistleblower for the purposes of this Policy. For completeness, a reference to an 'Eligible Whistleblower' in this Policy also includes those defined in the Corporations Act.

Individuals who are not Eligible Whistleblowers are encouraged to raise concerns of actual or suspected Misconduct in relation to Team Global Express through the channels outlined in this Policy. Team Global Express reserves the right to apply the same internal process to such complaints as set out in this Policy.



### 3. Definitions

Defined terms in this Policy have the following meaning:

- **APRA** means the Australian Prudential Regulation Authority.
- **ASIC** means the Australian Securities and Investments Commission.
- **Corporations Act** means the *Corporations Act 2001* (Cth).
- **Eligible Whistleblower** has the meaning given to that term in section 2 of this Policy.
- **Eligible Recipient** has the meaning given to that term in section 7.2 of this Policy.
- **Team Global Express** means Team Global Express Pty Ltd and its related entities.
- **Misconduct** has the meaning given to that term in section 5 of this Policy.
- **Personal work-related grievance** has the meaning given to that term in section 6 of this Policy.
- **Tax Act** means the *Tax Administration Act 1953* (Cth).
- **Whistleblower Protection Regime** means the protections provided to Eligible Whistleblowers under the relevant legislation in Australia.

### 4. Protected Disclosures

Eligible Whistleblowers are afforded protections under the Whistleblower Protection Regime if the following conditions are met:

The disclosure is made to any of the following individuals:

- an Eligible Recipient (defined in section 7.1 of this Policy);
- a legal practitioner (other than a legal practitioner employed by Team Global Express) for the purpose of obtaining legal advice or legal representation in relation to the operation of the Whistleblower Protection Regime;
- ASIC, APRA or a Commonwealth body prescribed for the purposes of the Whistleblower Protection Regime; or
- the Commissioner of taxation or a registered tax or BAS agent who provides tax agent or BAS services to Team Global Express in respect of tax-related misconduct; and

The Eligible Whistleblower has reasonable grounds to suspect that the information concerns Misconduct or indicates that Team Global Express or any employee or officer of Team Global Express has engaged in conduct that contravenes certain legislation (including the Corporations Act), constitutes an offence under Commonwealth law that is punishable by imprisonment for a period of 12 months or more or represents a danger to the public or financial system.

Disclosures which do not comply with the above conditions will not be afforded protections under the Whistleblower Protection Regime.

If a disclosure turns out to be incorrect, protections under the Whistleblower Protection Regime will still be afforded provided there were reasonable grounds to suspect that the information concerned Misconduct and was not deliberately false or vexatious.

Where an Eligible Whistleblower has previously made a disclosure that meets certain conditions to an eligible regulator, disclosures may be made to a Member of Parliament or journalist if the



requirements set out in section 1317AAD of the Corporations Act for public interest and emergency disclosures are met (as applicable). In these circumstances, an Eligible Whistleblower should contact an independent legal practitioner to ensure the public interest or emergency disclosure qualifies for protection.

## 5. What can be disclosed

Eligible Whistleblowers are encouraged to disclose matters where they have reasonable grounds to suspect they:

- concern Misconduct;
- or indicate that Team Global Express or an employee or officer has breached certain laws.

Misconduct does not have to involve a contravention of a particular law.

**Misconduct** in relation to Team Global Express includes any act, omission, or course of conduct in or by Team Global Express that is one or more of the following:

- material or systemic breaches of Team Global Express' Code of Conduct, policies and standards;
- fraud, negligence, default, breach of trust or breach of duty;
- dishonest, corrupt or unethical behaviour or practices, including in relation to accounting or tax matters;
- an offence or failure to comply with or breach of a legal or regulatory obligation by Team Global Express or any officer or employee of Team Global Express, including suspected or actual misappropriation of funds, offering or accepting a bribe, money laundering, contravention of human rights or breaches of international economic sanctions and export controls;
- systemic harassment, discrimination, victimisation or bullying;
- poses a significant or serious risk to public health, public safety or the health and safety of an individual or the environment;
- poses a significant risk to the stability of, or confidence in, the financial system;
- an unlawful, corrupt or irregular use of public funds or public resources;
- systemic issues that a relevant regulator should know about Team Global Express to properly perform its functions;
- behaviour that is oppressive, unlawfully discriminatory, grossly negligent, or that constitutes gross mismanagement;
- a serious risk to the maintenance of law, including the prevention, investigation and detection of offences or the right to a fair trial;
- victimisation / detrimental conduct under section 9 of this Policy; or
- an improper state of affairs or circumstances in relation to Team Global Express or its tax affairs.

The Whistleblowing Regime does not apply to other complaints that do not constitute Misconduct. Where a complaint does not constitute Misconduct, Team Global Express reserves the right to apply the same internal process to complaints outside of the Whistleblowing Regime



## 6. Personal work-related grievances

Disclosures that concern a personal work-related grievance do not generally qualify for protections under the Whistleblower Protection Regime. A **personal work-related grievance** for the purposes of this Policy is a grievance associated with a person's current or former employment with Team Global Express (such as an interpersonal conflict with another employee, disciplinary action including suspension or termination of employment or variation of employment conditions), does not have other significant implications for Team Global Express and does not concern a contravention, or an alleged contravention, of the prohibition of victimisation, retaliation and detrimental conduct under the Whistleblower Protection Regime as set out in section 9 of this Policy.

In limited circumstances, a personal work-related grievance may qualify for protection under the Whistleblower Protection Regime, including where the person suffers from or is threatened with detriment, retaliation, or victimisation for making or intending to make a disclosure.

Current or former employees are encouraged to seek independent legal advice in relation to the options available for raising concerns of this nature. For personal work-related grievances, please refer to the *Workplace Resolutions Standard*.

## 7. How to make a disclosure

Where an Eligible Whistleblower is aware of or suspects Misconduct in relation to Team Global Express, the Eligible Whistleblower is encouraged to disclose that information to the Team Global Express Disclosure Hotline or to an Eligible Recipient as soon as reasonably practicable.

Disclosures may be made by Eligible Whistleblowers in writing, by telephone or in person.

Eligible Whistleblowers are encouraged to contact the TGE Whistleblower Hotline via the following means:

- Online - <https://pkftalkintegrity.com/?TGE>
- Email - [tgewhistblower@pkf.com.au](mailto:tgewhistblower@pkf.com.au)
- Toll Free Number Australia: 1800 945 044

The TGE Disclosure Hotline is an independent and confidential service which is available 24 hours a day, seven days a week for the reporting of misconduct.

### 7.1 Who is an Eligible Recipient?

In addition to the Team Global Express Disclosure Hotline, disclosures under this Policy may be made to:

- an officer of Team Global Express (i.e. a director or secretary);
- a senior manager of Team Global Express (i.e. an employee of Team Global Express with the term 'Chief' in their title); or
- an auditor, a member of the audit team conducting an audit, or an actuary of Team Global Express.

Each of the above persons, including the Team Global Express Disclosure Hotline, is an **Eligible Recipient** for the purposes of this Policy.

Eligible Recipients can be contacted in person or, where applicable, via their Team Global Express email address (which will be in the format <firstname>.<lastname>@teamglobalexpress.com).



## **7.2 Anonymous or confidential disclosures**

Disclosures can be made anonymously or on a confidential basis and they will still qualify for protection under the Whistleblower Protection Regime. Eligible Whistleblowers can refuse to answer questions that they feel could reveal their identity during follow-up conversations. Team Global Express will use reasonable endeavours to investigate a disclosure made under this Policy where possible and appropriate, however, anonymous reports without identifying information may limit the extent of an investigation if it is unable to obtain sufficient information. Eligible Whistleblowers who wish to remain anonymous should maintain two-way communication with the Eligible Recipient, so that Team Global Express can ask follow-up questions, provide feedback or status updates.

Eligible Whistleblowers are encouraged to consent in writing to having their identity disclosed as this will assist in a more effective investigation of the matter and will enable Team Global Express to keep the Eligible Whistleblower informed of the progress of the investigation. If an Eligible Whistleblower decides to disclose their identity, Team Global Express will take steps to protect the identity of the Eligible Whistleblower and to protect the Eligible Whistleblower from detriment. An Eligible Whistleblower's identity will not be disclosed without prior consent.

Individuals who require additional information in relation to the application of the Whistleblower Protection Regime are encouraged to seek independent legal advice.

## **8. Investigations**

### **8.1 Investigation procedure**

Where Team Global Express receives a disclosure made under this Policy, Team Global Express will consider whether the disclosure falls within the Whistleblower Protection Regime, whether it is covered by this Policy and/or the appropriate form of investigation. Team Global Express will seek advice from legal counsel on these matters as required.

Where an Eligible Whistleblower has not consented to the disclosure of their identity (including information likely to identify them), this information will be removed from any disclosure made as part of an investigation.

Where the disclosure relates to another Eligible Recipient, that Eligible Recipient will be excluded from the investigation for that disclosure.

### **8.2 Investigation timeframe**

The timeframe for an investigation will vary depending on the nature of the disclosure. Team Global Express will use reasonable endeavours to complete an investigation within 90 days of receipt of a disclosure, however, this timeframe may vary or be extended depending on the nature of the disclosure.

### **8.3 Investigation report**

The investigation officer appointed to investigate the disclosure will provide a report setting out the findings of the investigation and summary of evidence. The report will remain the property of Team Global Express and will not be provided to an Eligible Whistleblower or any other person to whom a report relates unless otherwise determined.



Findings will be made on the balance of probabilities and the matters alleged in a disclosure will either be:

- substantiated;
- partially substantiated; or
- unsubstantiated.

Team Global Express may, in its absolute discretion and having regard to confidentiality and privacy considerations, communicate the findings of an investigation to an Eligible Whistleblower.

## **8.4 Communication with an Eligible Whistleblower**

Where possible, an Eligible Whistleblower will be provided with regular updates on the progress of an investigation if they are able to be contacted. The frequency of these updates may vary depending on the nature of the disclosure. These updates may include the following:

- confirming receipt of a disclosure;
- advising that an investigation will/won't be conducted;
- providing updates on the progress of an investigation; and/or
- advising when an investigation is complete.

## **8.5 Fair treatment of employees named in a disclosure**

Team Global Express is committed to conducting investigations under this Policy in a procedurally fair and confidential manner, to ensure the fair treatment of any individuals named in a disclosure or to whom a disclosure relates.

Team Global Express will take reasonable steps to ensure that those employees against whom a disclosure is made are provided with support and/or assistance.

## **8.6 Disciplinary action**

Where it is determined that disciplinary action is appropriate, such action may include, but is not limited to, termination or suspension of employment. If an investigation finds that criminal activity is likely to have occurred, the matter may also be reported to relevant authorities by Team Global Express.

## **9. Protection available to Eligible Whistleblowers**

Specific protections are afforded to Eligible Whistleblowers who make disclosures in accordance with the Whistleblower Protection Regime.

Team Global Express will support Eligible Whistleblowers who make disclosures under this Policy. Protections will not apply to deliberately false or vexatious disclosures or complaints.

Investigations will be conducted in a manner which is fair in all the circumstances and will have regard to the protections afforded to Eligible Whistleblowers and the privacy and fair treatment of persons referred to in a disclosure, including those to whom a disclosure relates.



## 9.1 Identity protection

For disclosures which qualify for protection under the Whistleblower Protection Regime, Team Global Express will protect the confidentiality of an Eligible Whistleblower's identity, including information that is likely to lead to the identification of an Eligible Whistleblower.

To protect the identity of an Eligible Whistleblower, Team Global Express will:

- ensure that records relating to a disclosure are stored securely and can be accessed only by authorised individuals;
- carefully review and potentially de-identify certain aspects of the disclosure as appropriate; and
- use tools and platforms (such as the Team Global Express Disclosure Hotline) that allow reports to be made anonymously.

For disclosures which qualify for protection under the Whistleblower Protection Regime, the identity, or information that is likely to lead to the identification, of an Eligible Whistleblower must be kept confidential unless one of the following exceptions applies:

- the Eligible Whistleblower has consented to the disclosure of their identity;
- the Eligible Whistleblower's identity is not disclosed but it is reasonably necessary to disclose other information for the purposes of investigating a disclosure, and all reasonable steps are taken by Team Global Express to reduce the risk that Eligible Whistleblower will be identified; or
- the disclosure is made to:
  - a member of the Australian Federal Police;
  - ASIC or APRA (in relation to disclosures which qualify for protection under the Corporations Act);
  - the Commissioner of Taxation (in relation to disclosures which qualify for protection under the Tax Act);
  - a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the protections under relevant legislation; or
  - a person or body prescribed by the relevant regulations.

It is illegal to identify an Eligible Whistleblower or disclose information that is likely to lead to the identification of an Eligible Whistleblower unless one of the above exceptions apply.

Where one of the exceptions above does not apply, Team Global Express will take appropriate measures to maintain the confidentiality of an Eligible Whistleblower's identity, including by limiting how both the Eligible Whistleblower's identity and information that is likely to lead to their identification is shared. An Eligible Whistleblower's identity will be kept confidential to the fullest extent possible and only shared as permitted by them or by law.

Eligible Whistleblowers who reasonably suspect a breach of the confidentiality protections are encouraged to seek independent legal advice or to disclose this conduct to an Eligible Recipient or relevant regulator, including ASIC, APRA or the ATO for investigation.





## 9.2 Protection against victimisation

Team Global Express will not tolerate detrimental or less favourable conduct, or threats of detrimental or less favourable conduct towards Eligible Whistleblowers for making a disclosure under this Policy.

For disclosures which qualify for protection under the Whistleblower Protection Regime, it is unlawful for a person to:

- engage in conduct that constitutes retaliation or victimisation or causes any detriment to an Eligible Whistleblower or another person because the person engaging in the conduct believes or suspects that the Eligible Whistleblower or another person made, may have made, proposes to make, or could make, a protected disclosure under the Whistleblower Protection Regime; or
- make a threat (whether express or implied, conditional or unconditional, intentional or reckless) to cause any detriment to, retaliate or victimise an Eligible Whistleblower or another person because the Eligible Whistleblower or another person has made, or may make, a protected disclosure.

For the purposes of this Policy, detriment includes (but is not limited to) dismissal, injury or harm, including psychological harm, demotion, discrimination, harassment or intimidation, threats, damage to property, reputation or a person's business or financial position, or other unfavourable treatment connected with making a disclosure.

In order to protect an Eligible Whistleblower from detriment, victimisation or retaliation, Team Global Express will:

- not tolerate any reprisals, discrimination, harassment, intimidation or victimisation of an Eligible Whistleblower;
- assess the risk of detriment, victimisation or retaliation to an Eligible Whistleblower;
- recommend support services that are available to an Eligible Whistleblower; and
- provide training to Eligible Recipients to help manage disclosures appropriately.

Certain actions are not detrimental conduct, retaliation or victimisation, including administrative action that is reasonable for the purposes of protecting an Eligible Whistleblower from detriment or less favourable treatment and managing an Eligible Whistleblower's unsatisfactory work performance where this is in line with Team Global Express' performance management framework.

## 9.3 Additional protections

Eligible Whistleblowers are afforded the following additional protections for disclosures made under this Policy which qualify for protection under the Whistleblower Protection Regime:

- Eligible Whistleblowers will not be subject to any civil, criminal or administrative liability (including disciplinary action) for making a disclosure;
- no contractual or other remedy may be enforced, and no contractual or other right may be exercised, against an Eligible Whistleblower on the basis of a disclosure;
- if a disclosure is made to ASIC or APRA (for the purposes of the Corporations Act) or to the Commissioner of Taxation (for the purposes of the Tax Act), the information is not admissible in evidence against the person in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information disclosed; and





- an individual may be entitled to compensation or other remedies if they suffer detriment for making a disclosure.

These protections do not however grant immunity for any misconduct an Eligible Whistleblower has engaged in that is revealed in their disclosure.

Disclosures that qualify for protection under the Whistleblower Protection Regime may also amount to the exercise of a workplace right. Team Global Express and its employees are prohibited under the *Fair Work Act 2009* (Cth) from taking adverse action against employees or contractors because they exercised or propose to exercise any workplace rights.

A person seeking compensation and other remedies under this Policy is encouraged to seek independent legal advice.

## **9.4 Civil, criminal and administrative liability protection**

Eligible Whistleblowers will be protected from liability for making a disclosure under this Policy (either by way of civil, criminal or administrative liability). However, no immunity is granted for any misconduct an Eligible Whistleblower has engaged in that is revealed in the disclosure. In Australia, information disclosed by an Eligible Whistleblower cannot be used in legal proceedings against that person (except for proceedings in relation to giving false information).

## **9.5 Vexatious and deliberately false disclosures**

Team Global Express will only protect Eligible Whistleblowers if they have objectively reasonable grounds to suspect that the information that they disclose concerns Misconduct or other conduct falling within the scope of the Whistleblower Protection Regime.

The protections available under the Whistleblower Protection Regime will not extend to deliberately false or vexatious disclosures or complaints. Deliberately false disclosures are those that an Eligible Whistleblower knows to be untrue. A vexatious or deliberately false disclosure, however, does not include situations where an Eligible Whistleblower reasonably suspects Misconduct, but their suspicions are later determined to be unfounded.

Nevertheless, if an investigation of a disclosure demonstrates that it was not made on objectively reasonable grounds, it will not be protected. Depending on the circumstances, disciplinary action may be deemed appropriate for objectively vexatious and deliberately false

## **10. Breaches of this Policy**

All Team Global Express personnel are responsible for understanding and complying with this Policy.

Any suspected breach of this Policy will be reviewed and appropriate disciplinary and remedial action taken in respect of confirmed breaches. A breach of this Policy may be regarded as misconduct and may lead to disciplinary action up to and including termination of employment or engagement.

## **11. Reporting to the Audit and Risk Committee**

The Audit and Risk Committee will be provided with quarterly updates, or more frequently as required, of material matters reported under this policy, including in respect of investigations and findings. Reports to the Audit and Risk Committee will be made having regard to the confidentiality obligations and will be de-identified as required.



The Audit and Risk Committee or the Board may enquire about Team Global Express' whistleblowing program at any time.

## 12. Review of this Policy

This Policy will be reviewed periodically, at intervals of at least two years to ensure that it is operating effectively and remains consistent with Team Global Express' objectives.

This Policy is available on Team Global Express' website.

## 13. Further information

For further information in relation to this Policy, contact the Chief Legal Officer.

## 14. Related Documents

- Code of Conduct
- Workplace Expectations Policy
- Workplace Expectations Standard
- Workplace Resolutions Standard

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