



Whistleblower Policy

1 Purpose and Application

The Sharks are committed to the protection of individuals who disclose information about illegal or improper conduct occurring within the Sharks. This policy has been adopted to provide a safe and confidential environment where such concerns can be raised by whistleblowers without fear of reprisal or detrimental treatment.

This policy sets out:

- Who is entitled to protection as a whistleblower;
- The protections whistleblowers are entitled to; and
- How disclosures made by whistleblowers will be handled by the Sharks;
- All officers, employees and contractors of the Sharks must comply with this policy.

This policy is available to all officers and employees of the Sharks via Employment Hero and is located on our website (www.sharks.com.au).

This policy has been prepared in accordance with the Corporations Act and ASIC Regulatory Guide 270: Whistleblower policies.

2 Scope

This policy applies to whistleblowers, who can be employees and officers as well as others with a connection to Sharks, such as contractors/suppliers (and their employees) and associates, or a relative, dependent or spouse of these individuals.

Whistleblowers qualify for protection under the Corporations Act if they are an eligible person who has made:

- a disclosure of reportable conduct to an eligible recipient or to ASIC, APRA or another relevant Commonwealth body;
- a disclosure to a legal practitioner for the purposes of obtaining legal advice/representation about the operation of the whistleblower provisions in the Corporations Act (even if the legal practitioner determines that a disclosure does not relate to reportable conduct); or
- an 'emergency disclosure' or a 'public interest disclosure' to a parliamentarian or a journalist in certain limited circumstances including where a disclosure has already been made to ASIC or APRA, and there are reasonable grounds to believe that the public disclosure would be in the public interest or where information contained in

the report concerns substantial and imminent danger to the health and safety of one or more people or the natural environment.

It is very important to note that Disclosures that are:

- not about reportable conduct;
- not made about an eligible person; and
- not made to an eligible recipient (or other relevant person/entity referred to above)
- do not qualify for protection under the Corporations Act.

This policy also applies to persons associated with disclosures made by whistleblowers, such as those responsible for conducting investigations and those named in a disclosure.

3 Definitions

In this policy, the following terms have the meaning given to them below.

allegation means an allegation of reportable conduct raised in a whistleblower disclosure.

Corporation Act means the Corporations Act 2001 (Cth).

detrimental conduct means any actual or threatened conduct that could cause a detriment to you (or any other person) as a result of you making a whistleblower disclosure, including:

- termination of employment;
- change of position or duties to your disadvantage;
- harassment, bullying, victimisation or intimidation;
- personal or financial disadvantage;
- unlawful discrimination;
- harm or injury, including psychological harm;
- any damage, including to reputation, property, business or financial position; or
- any other conduct that constitutes retaliation.

EAP means the Sharks' confidential Employee Assistance Program provided by ClubsNSW, Club Safe and TELUS Health.

eligible person means an individual who is, or has been, one of the following:

- employee;
- director or company secretary;
- contractor, consultant, supplier, service provider or volunteer (and their employees);

- associate, of, or working with, the Sharks or a relative, dependent or spouse or one of the above individuals.

eligible recipient means:

- the Sharks' General Manager People & Culture
- the Sharks' Group Chief Executive Officer; or
- the Sharks' auditor.

personal workplace grievances means a grievance about any matter in relation to an individual's employment or former employment which has, or tends to have, implications only for the individual personally, and where the information does not:

- a) have significant implications to the entity to which it relates, or any other entity, that does not relate to the individual;
- b) concern whistleblower victimisation;
- c) concern the following types of misconduct or an improper situation or circumstances:
 - a criminal offence of contravention of the *Corporations Act* or *Australian Securities and Investments Commission Act 2001* (Cth) suspected to have been committed by the Sharks, or an officer or employee of the Sharks;
 - a Commonwealth criminal offence punishable by more than 12 months imprisonment suspected to have been committed by the Sharks, or an officer or employee of the Sharks;
 - a danger to the public or the financial system posed by the Sharks, or an officer or employee of the Sharks.; or
 - misconduct or an improper state of affairs or circumstances in relation to the Sharks' *tax affairs*, or the *tax affairs* of an associate of the Sharks.

relative has the same meaning as in the *Corporations Act*.

reportable conduct means any conduct in relation to the Sharks that is:

- fraud, money laundering or misappropriation of funds;
- financially irregular;
- corruption or bribery;
- illegal or a breach of regulatory requirements;
- dishonest or unethical;
- misconduct or an improper state of affairs in relation to the Sharks; or
- a danger, or represents a danger, to public safety or the stability of/confidence in the financial system,

Reportable conduct includes conduct that may not involve contravention of a particular law.

senior manager means any member of the Executive Leadership Team (being those persons, other than a director, the Sharks considers make, `or participate in making', decisions that affect the whole, or substantial part, of the Sharks or have the capacity to affect significantly the Sharks' financial standing).

Sharks unless otherwise stated, the "Sharks" includes the Cronulla-Sutherland Sharks Football Club, Cronulla-Sutherland Leagues Club and all amalgamated venues and their related bodies corporate.

spouse means the married, de facto or registered partner of the individual.

tax affairs means affairs relating to any tax imposed by or under, or assessed or collected under, a law administered by the Australian Commissioner of Taxation.

whistleblower means an eligible person who makes a disclosure of reportable conduct in the manner described in this policy and therefore qualifies for protection as a whistleblower under the *Corporations Act*.

whistleblower disclosure means a disclosure made by a whistleblower that is being treated in accordance with this policy.

Whistleblower Investigation Officer means a senior manager of the Sharks, currently the General Manager People & Culture.

Whistleblower Protection Officer means a senior manager of the Sharks, currently the General Manager People & Culture.

you (including any reference to "you" or "your") means a whistleblower or someone contemplating making a disclosure.

4 Disclosures

Disclosures can be about improper conduct which you suspect on reasonable grounds has occurred or is occurring within the Sharks, including conduct by an officer or employee of the Sharks. However, disclosures cannot be made under this policy about solely personal work-related grievances. Such matters will be dealt with in accordance with the Sharks' Grievance Policy (as amended and/or updated from time to time).

A personal work-related grievance may still qualify for protection in some circumstances, such as where the disclosure is mixed with information about misconduct or the discloser is threatened with detriment for making the disclosure.

Examples of disclosable matters include:

- Misconduct or an improper situation, or circumstances in relation to the Sharks':
 - Corporate governance
 - Accounting or audit matters;
 - Tax affairs, or the tax affairs of an associate of the Sharks; or

- Resources and their management.
- Illegal conduct at the Sharks by an officer or employee; such as fraud, corruption, bribery, theft, violence, harassment or intimidation, criminal damage to property or other breaches of law which affects the business of the Sharks;
- Conduct that is contra to, or in breach of, Sharks policies
- Conduct that is, or could be a danger to the public (including public health, safety or the environment); or
- Conduct which may cause financial loss to the Sharks, damage to its reputation, or is otherwise detrimental to the Sharks' interests.

You must have reasonable grounds to suspect reportable conduct, but you can still qualify for protection even if the disclosure turns out to be incorrect. However, you must not make a report you know is not true or is misleading. Where it is found that you knowingly made a false report, this 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.

4.1 Who should I disclose to?

The Sharks encourages reports of any reportable conduct to be made to the Sharks external auditor/external independent whistleblower service, via email at makeareport@stopline.com.au.

Subject to the confidentiality obligations in section 5, Stopline will provide the details of your disclosure to a Whistleblower Protection Officer.

You may also disclose any reportable conduct to the Whistleblower Protection Officers listed below in the appropriate circumstances:

<p>General Manager People & Culture Emma Sansom 02 9521 5555 esansom@sharks.com.au</p>	<p>Where the matter relates to reportable conduct which involves an employee of the Sharks up to the Chief Executive Officer</p>
<p>Group Chief Executive Officer Dino Mezzatesta 02 9521 5555 dmezzatesta@sharks.com.au</p>	<p>Where the matter relates to reportable conduct which involves a director of the board or the General Manager of People & Culture</p>
<p>Chairman of the Board of Directors Steve Mace smace@sharks.com.au</p>	<p>Where the matter relates to reportable conduct which involves the Chief Executive Officer</p>

Alternatively, you can make a disclosure to any one of the following:

- a) a senior manager within the Sharks;
- b) an auditor or member of an audit team conducting an audit on the Sharks; or

- c) if the disclosure concerns Sharks' tax affairs or the tax affairs of an associate of the Sharks: the Sharks' registered tax agent or BAS agent, or an employee or officer at the Sharks who has functions or duties relating to its tax affairs and who you consider may be assisted in their role by knowing that information.

Eligible recipients can be contacted as follows:

- Sharks' senior managers can be contacted by email (reception@sharks.com.au)
- Sharks' auditor (currently KPMG) can be contacted on 1800 500 965.

5 Confidentiality

5.1 Whistleblower identity must be kept confidential

Subject to section 5.2, the identity of a whistleblower (or information that is likely to lead to their identity becoming known) must be kept confidential unless the whistleblower has consented to the disclosure.

In order to protect the identity of whistleblowers, the Sharks will take the following steps (among others as necessary):

- personal information or reference to the whistleblower will be redacted or a pseudonym will be used;
- whistleblower disclosures will be handled and investigated by appropriate persons;
- relevant documents will be stored securely;
- access to relevant information will be restricted to those directly involved in managing and investigating the whistleblower disclosure;
- those involved in the managing and investigating the whistleblower disclosure will be reminded of the confidentiality obligations.

5.2 Permitted exceptions

The identity of a whistleblower (or information that is likely to lead to their identity becoming known) may be disclosed without the whistleblower's consent if the disclosure is made to:

- a) an inhouse or external lawyer for the purpose of obtaining legal advice or legal representation in relation to the operation of the Australian whistleblower laws;
- b) the Australian Federal Police;
- c) the Australian Securities and Investments Commission;
- d) the Australian Prudential Regulatory Authority; or
- e) the Australian Commissioner of Taxation if the disclosure concerns the Shark' tax affairs or the tax affairs of an associate of the Sharks.

5.3 Provision of whistleblower information to a court or tribunal

No person at the Sharks may disclose or produce to a court or tribunal any information or documents which discloses the identity of a whistleblower (or information likely to lead their identity becoming known) without seeking the advice of the Sharks General Manager People & Culture.

5.4 Prohibition against detrimental conduct

The Sharks strictly prohibits all forms of detrimental conduct against whistleblowers.

No person at the Sharks may cause or threaten any detriment to any person for a reason which includes that they or any other person:

- a) is or proposes to be a whistleblower; or
- b) is suspected or believed to be, or could be a, a whistleblower.

Detriment includes (but is not limited to):

- dismissal;
- injury of an employee in their employment;
- alteration of an employee's position or duties to their disadvantage;
- discrimination, harassment or intimidation;
- harm or injury including psychological harm;
- damage to property, reputation, business, or financial position;
- taking action against a whistleblower to enforce a right (for example a breach of confidentiality) or subjecting them to any liability or action simply because they have made a disclosure.

However, a whistleblower may be held liable for any personal misconduct revealed by their disclosure or an investigation following a disclosure.

Note that the following actions are not detrimental conduct:

- administrative action that is reasonable for the purpose of protecting a whistleblower from detriment; and
- managing a whistleblower's unsatisfactory work performance, provided the action is consistent with the Sharks' performance management framework.

In order to protect whistleblowers from detrimental conduct, the Sharks will take the following steps (among others as necessary):

- risk assessment of potential detriment to whistleblowers (and others) will commence as soon as possible after receiving a whistleblower disclosure;
- implement actions to prevent detriment where identified in a risk assessment, e.g. allow whistleblower to work from home;

- offer support services;
- intervene if detriment has already occurred, e.g. disciplinary action.

Further to the above, to help protect whistleblowers, they will have access to the assistance of the Whistleblower Protection Officer as provided in this policy. Their role is to:

- seek to protect the whistleblower from detrimental conduct;
- assist the whistleblower in maintaining their wellbeing;
- maintain the whistleblowers confidentiality, where relevant, including as required by law;
- review and consider any complaints of detrimental conduct or any concern that the whistleblower disclosure has not been dealt with in accordance with this policy; and
- escalate any matter they consider appropriate to the Audit and Risk Committee.

5.5 Compensation and other remedies

A whistleblower (or any other employee or person) can seek compensation and other remedies through the courts if:

- they suffer loss, damage or injury because of a whistleblower disclosure; and
- the Sharks failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

5.6 Protection from liability

A whistleblower is protected from the following in relation to a whistleblower disclosure:

- civil liability, e.g. legal action against them for breach of employment agreement;
- criminal liability, e.g. attempted prosecution for unlawfully releasing information; and
- administrative liability, e.g. disciplinary action.

However, the above protections do not grant immunity for any misconduct the whistleblower has engaged in that is revealed in the whistleblower disclosure.

5.7 Investigations of information disclosed under this policy

When a disclosure is made which may fall under this policy, the following steps must be followed except where, in the opinion of the Whistleblower Protection Officer, it would be inappropriate or unreasonable in the circumstances to do so:

- a) any person listed in section 4.1 who receives the information must provide the information to a Whistleblower Protection Officer as soon as practicable, removing any information which identifies or may identify the discloser of the information (the whistleblower) prior to doing so (unless the whistleblower has provided their consent to that disclosure);

- b) as soon as practicable, the Whistleblower Protection Officer must determine whether the disclosure falls within the scope of this policy and, if so, appoint an investigator to conduct an investigation into the disclosure;
- c) the investigator must conduct any investigation in an objective and fair manner, and must ensure that any employee who has been adversely mentioned in the disclosure is provided an opportunity to respond to the allegations;
- d) the outcome of the investigation must be reported to the Board or its delegated subcommittee, and may be reported to the whistleblower and any persons affected as the Whistleblower Protection Officer considers appropriate;
- e) subject to the exceptions allowed under section 5.2 of this policy or otherwise by law, the identity of a whistleblower (or information that is likely to lead to their identity becoming known) must be kept confidential at all times during and after the investigation (including in any reporting to the Board or to any persons affected). All persons involved in an investigation must take all reasonable steps to ensure that a whistleblower will not be identified; and
- f) a whistleblower may raise any concerns or complaints regarding this policy or their treatment with the Whistleblower Protection Officers at any time.

6 Reporting to the Board or its delegated committee

Subject to the confidentiality obligations in section 5, the Chief Financial & Commercial Officer will provide the Board or its delegated subcommittee a report on all material whistleblower matters as they arise, including information on:

- a) the status of any investigations underway; and
- b) the outcomes of any investigations completed, and actions taken as a result of those investigations.

The report will include findings on the allegations and a summary of the evidence on which the findings are based. Any report will remain the property of the Sharks and will not be shared with you or any person against whom allegations have been made.

7 Escalations

7.1 Investigations of information disclosed under this policy

You should immediately inform the Whistleblower Protection Officer if you are concerned that:

- you may be, are being, or have been subjected to detrimental conduct; or
- your disclosure has not been dealt with in accordance with this policy

The Whistleblower Protection Officer will consider the concerns you have raised and may take such action as the Whistleblower Protection Officer considers appropriate. However,

the Whistleblower Protection Officer may not be able to take action if you wish to remain anonymous.

7.2 Escalations to Stopline

You may escalate your concerns directly to Stopline if you consider that:

- the Whistleblower Protection Officer has not adequately resolved a complaint regarding detrimental conduct; or
- this policy has not been followed by the Sharks

You may request that the Whistleblower Protection Officer escalate your concerns to Stopline if you are not satisfied with the:

- findings of the investigation; or
- decision of the Whistleblower Investigation Officer not to conduct an investigation.

If you make such a request, you may provide the Whistleblower Protection Officer with a written submission to be sent to Stopline setting out your concern. When considering the request, Stopline is not required to reopen or reinvestigate the matter.

8 Support

If you are a current or former employee (or an immediate family member), you may access the Sharks' confidential EAP's - Club Safe [Dr Judi Single – 0437 784 821 or jsingle@clubsnsw.com.au] and TELUS Health [1300 360 364]. Current and former employees may also request additional support from the Whistleblower Protection Officer if required.

The Sharks will at all times be able to raise and address with you matters that arise in the ordinary course of your employment or contractual relationship (e.g. any separate performance or misconduct concerns).

Any employee who is the subject of, or mentioned in, a whistleblower disclosure will also be supported and may access the Sharks EAP's Club Safe & TELUS Health.

9 Reporting to regulators

For the sake of clarity, nothing in this policy is intended to restrict you from disclosing reportable conduct, providing information to, or communicating with a government agency, law enforcement body or a regulator in accordance with any relevant law, regulation or prudential standard applicable in a jurisdiction in which the Sharks operates.

10 Fair treatment of persons mentioned in a disclosure

The Sharks will take all reasonable steps to ensure the fair treatment of individuals who are mentioned in a whistleblower disclosure, including those who are the subject of a disclosure.

In order to ensure this occurs, the Sharks will:

- handle disclosures confidentially to the extent it is practical and appropriate to do so;
- assess each disclosure to determine whether an investigation is required;
- conduct investigations in a fair, independent and objective manner;
- conduct investigations to determine whether there is sufficient evidence to substantiate or refute the allegations of reportable conduct; and
- provide all persons involved in the investigations with natural justice and procedural fairness.

11 How this policy interacts with Australian whistleblower laws

By making a disclosure in accordance with this policy, a whistleblower may be afforded protection under *Australian whistleblower laws*.

While this policy principally deals with internal disclosures of information, Australian whistleblower laws also protect some types of disclosure made to external parties (such as to legal representatives, the Australian Securities, and Investments Commission (ASIC), to the Australian Commissioner of Taxation, members of parliament or journalists). Any person who is a whistleblower under Australian whistleblower laws will be treated in accordance with, and is entitled to, protections afforded by, this policy.

For more information about these laws, see the information available on the ASIC website and the ATO website.

12 Policy review

This policy must be reviewed by the Audit and Risk Committee at least every 2 years to ensure it is operating effectively.

13 Consequences for non-compliance with policy

Any breach of this policy by an officer, employee or contractor will be taken seriously, and may be the subject of a separate investigation and/or disciplinary action.

A breach of this policy may also amount to a civil or criminal contravention under the Australian whistleblower laws, giving rise to significant penalties.