

# Policy

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<b>Title</b>	BDO Whistleblowing Policy
<b>Division</b>	National Risk & Ethics
<b>Number &amp; Version</b>	1 V3.0
<b>Effective Date</b>	12 September 2023

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## 1. Purpose of policy

In line with the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour contained within the Code of Ethics ('Code'), BDO Australia ('BDO', 'we' or 'our') is committed to the highest standards of conduct and ethical behaviour.

BDO's global vision is to be the leader for exceptional client service. To achieve our vision, it is important that all associated with BDO adhere to our corporate values to 'Strive' to deliver the best possible outcome for our clients by providing quality services and acting with integrity.

In line with our values, we encourage eligible persons to speak up when they see actions or behaviour at BDO that do not comply with the principles of the Code or applicable law and regulatory and professional requirements. The purpose of this policy<sup>1</sup> is to provide guidance on how we approach, protect and manage these disclosures.

This whistleblowing policy (which applies to all BDO Member firms in Australia) is a practical tool to assist BDO in identifying behaviour and conduct that may not be uncovered otherwise and aims to ensure that:

- Eligible persons understand the types of disclosures that will be protected, how and to whom disclosures can be made and how BDO will investigate disclosures and protect whistleblowers from detriment
- Eligible persons can speak up anonymously when they feel BDO or an individual associated with BDO is not adhering to the Code, applicable law or regulatory and professional requirements
- Eligible persons are able to disclose reportable conduct with confidence knowing their disclosure is confidential and that they will be protected and supported
- Every disclosure is dealt with appropriately and on a timely basis
- Eligible persons can make disclosures anonymously or choose only to disclose their identity to the eligible recipient<sup>2</sup>

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<sup>1</sup> This policy is designed to promote compliance with the whistleblowing regime in the Corporations Act 2001 (Cth) and associated regulations.

<sup>2</sup> 'Eligible recipient' is defined in the Corporations Act 2001 (Cth). It includes an officer or senior manager (e.g., partner), auditor or actuary of BDO or any person authorised by BDO to receive such disclosures. See section 3.1.2 and 3.1.3 for more.

- We commit to protecting the anonymity of any person making a whistleblower disclosure and to maintaining your confidentiality (unless you consent otherwise, or we are authorised to disclose your identity under the law)
- BDO follows the investigation procedures set out in this policy for each disclosure received.

Any questions relating to this policy and how a disclosure might be handled can be directed to the Head of Risk and Ethics.

## 2. Policy statement

### 2.1 Who does this policy apply to?

This policy applies to all ‘eligible whistleblowers’ (referred to as ‘eligible persons’). The following would be considered an eligible person under this policy:

- All BDO staff members (including partners, officers, temporary or full-time employees, secondees) and their dependents and relatives (including dependents of a staff member’s spouse)
- Any former BDO staff member and their dependents and relatives (including dependents of a former staff member’s spouse)
- An individual or BDO staff member who provides services or goods to BDO, their employees and their relatives or dependents (including dependants of such individual’s spouse). For example, this may include BDO’s contractors, suppliers, consultants, and business partners
- An employee of an entity, where that employee makes a disclosure to BDO as the appointed auditor of that entity, or a member of the audit engagement team.

All staff members can access this policy on [RED](#). All other eligible persons can access the policy and make a disclosure through the [BDO Australia website](#).

General complaints differ from protected disclosures and will not be actioned in line with this policy (see 2.2.6 below). Similarly, matters which relate to bullying, discrimination, harassment or sexual harassment are not addressed herein (see 2.2.5 below)

### 2.2 What can be reported?

2.2.1 An eligible person will qualify for protection under this policy where their disclosure is made to an eligible recipient and concerns, or the eligible person has reasonable grounds to suspect the information concerns:

- BDO or a BDO staff member contravening the law
- BDO or a BDO staff member engaging in conduct that represents danger to the public or the financial system
- misconduct<sup>3</sup> in relation to BDO or BDO staff member; or
- an improper state of affairs or circumstances<sup>4</sup> in relation to BDO or a BDO staff member, (referred to as ‘reportable conduct’).<sup>5</sup>

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<sup>3</sup> Misconduct is defined as “fraud, negligence, default, breach of trust and breach of duty.” As per section 9 of the Corporations Act 2001 (Cth).

<sup>4</sup> Although not defined, it is interpreted broadly to include conduct that may not be unlawful but may be unethical or systemic.

<sup>5</sup> This includes the breach of laws, as outlined under Appendix 4.

2.2.2 The reportable conduct may be by act or omission and includes, but is not limited to:

- Fraudulent activity
- Money laundering or misappropriation of funds
- Corruption
- Illegal actions
- Dishonest or unethical behaviour
- The creation or facilitation of an unsafe environment
- Breaches of company policy
- Instances of discrimination
- Harassment and/or bullying
- Behaviour that is generally detrimental to BDO and could cause financial or non-financial loss
- Conduct that is generally detrimental to an eligible person, or a person who is believed or suspected to be an eligible person, regardless of whether that conduct has been engaged in or threatened
- Modern slavery practices as set out in the Modern Slavery Act 2018 (Cth).

2.2.3 For the purpose of this policy, a disclosure of reportable conduct made by an eligible person to an eligible recipient is referred to as a 'protected disclosure'. An eligible person may still qualify for protection even if their disclosure turns out to be incorrect, provided they have reasonable grounds to suspect the information concerns reportable conduct.

2.2.4 Broadly, disclosures which do not concern 'reportable conduct', or disclosures made where the person does not have reasonable grounds to suspect that the information concerns reportable conduct, will not qualify for protection under the Corporations Act 2001 (Cth) nor this policy.

2.2.5 Matters which relate to bullying, discrimination, harassment or sexual harassment should generally be dealt with in accordance with the [BDO National Grievance Resolution Policy](#) or the [National Bullying, Sexual Harassment, Discrimination and Victimization Policy](#). Eligible persons may, however, also report these types of matters under this policy.

2.2.6 Protected disclosures differ from personal grievances and general complaints. Therefore, if you receive a complaint from an external party, such as a client, about BDO's staff or services that is not a protected disclosure (as described above), this should generally be dealt with in accordance with BDO's relevant Complaints Policy. The relevant Complaints Policies and guidance are available on [RED](#).

It may, however, also be appropriate for eligible persons to report these types of matters under this policy. If you are uncertain about whether the complaint is a protected disclosure, please consult the Head of Risk & Ethics or the legal team for advice but ensure you do not disclose the name or identity of the person making the complaint/disclosure.

2.2.7 We encourage eligible persons to report any personal work-related grievances which are not eligible disclosures and fall outside of the scope of this policy to a People and Culture representative or to the National Employee Assistance Program (EAP) Provider<sup>6</sup>. Broadly, personal grievances (which do not involve victimisation<sup>7</sup> of another person) will not be subject to the provisions or protections of this policy (or the Corporations Act 2001 (Cth)). Personal work-related grievances are generally those that relate to the individual's current or former employment at BDO and have implications for the discloser personally but do not:

- Have any other significant implications for BDO; or
- Relate to any reportable conduct.

**Examples of grievances that may be personal work-related grievances include:**

- An interpersonal conflict between an employee and another employee
- Decisions that do not involve a breach of workplace laws
- decisions relating to the hiring, transferring, promotion, performance management, suspension, discipline or termination of an employee.

**Examples of where a personal work-related grievance may also qualify for protection and can be reported under this policy include:**

- A personal work-related grievance involves victimisation of the eligible person
- A personal work-related grievance includes information about reportable conduct, or information about reportable conduct includes a personal work-related grievance
- As a result of the personal work-related grievance, the eligible person has reasonable grounds to suspect that the disclosure involves a breach of policy, law or regulation.

2.2.8 Employees who deliberately submit false disclosures will not be subject to the protections set out in this policy (or the corporations Act 2001 (Cth)) and may be subject to disciplinary action. We encourage employees to consider the consequences of false reporting on BDO's reputation and the reputation of the individuals involved. This does not, however, include situations where an eligible person reasonably suspects the information relates to reportable conduct, but their suspicions are later determined to be unfounded.

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<sup>6</sup> Refer to RED to access the details of the [EAP Provider](#).

<sup>7</sup> Defined in the Corporations Act 2001. Includes engaging in conduct causing detriment to another person who has made or is believed or suspected to make an eligible disclosure or threatening to cause detriment to another person.

### 3. Procedures

#### 3.1 How do I make a disclosure?

- 3.1.1 To ensure appropriate escalation and timely investigation we request that reports are made by utilising STOPline, a confidential, independent provider of whistleblowing services who also operates outside of business hours to record full details of any disclosure in accordance with this policy. Further information on how to access STOPline is detailed in [Appendix 1](#).
- 3.1.2 As an alternative to STOPline, a disclosure can be made to any of the following eligible recipients across the business:
- Head of Risk & Ethics
  - Chair of the Risk Management Committee ('RMC')
  - Office Managing Partner ('OMP') for relevant Member Firm or their appointed delegate
  - Chief People Officer
  - An external auditor or a member of the external audit team
- 3.1.3 In the event that you do not wish to report to STOPline or one of the eligible recipients listed in 3.1.2, you may also report a disclosure to a BDO partner, director, Senior Manager or where applicable any other eligible recipient or body as prescribed under the Corporations Act 2001 (Cth) (as summarised in Appendix 2) or the Taxation Administration Act (as summarised under Appendix 3).
- 3.1.4 For purposes of this policy, all parties included in 3.1.1 to 3.1.3 above are referred to as eligible recipients. To qualify for protection under this policy a disclosure is required to be made to an eligible recipient described above, or where applicable another eligible recipient or body as prescribed under the Corporations Act (as summarised in Appendix 2) or the Taxation Administration Act (as summarised in Appendix 3).
- 3.1.5 Where you seek to make a public interest or emergency disclosure, refer to appendix 2 herein for instructions on how to do so.
- 3.1.6 In disclosing reportable conduct, eligible persons should not:
- Approach the individual who is the subject of concern, suspicion or is otherwise implicated
  - Undertake investigations themselves
  - Convey their suspicions to others, except to an eligible recipient as outlined under this policy.

## 3.2 Protection of eligible persons

- 3.2.1 BDO is committed to ensuring that eligible persons who report disclosures under this policy are fairly treated. BDO respects and protects the choices of an eligible person when making a disclosure. An eligible person can choose to:
- a) Remain anonymous while making a disclosure
  - b) Disclose their identity to the eligible recipient but request that their identity or any information in the disclosure leading to the eligible person being made known not be disclosed further (this information is referred to as confidential information); or
  - c) Disclose their identity to the eligible recipient and consent to their identity being shared where necessary for purposes of conducting an investigation.
- 3.2.2 Where an eligible person selects 3.2.1(b) above the eligible person can choose to remain anonymous at any point but is required to notify the eligible recipient.
- 3.2.3 Subject to compliance with legal requirements and upon receiving a disclosure under this policy, BDO will only share an eligible person's identity or information likely to reveal their identity if:
- The eligible person consents to this
  - The disclosure is reported to the Australian Securities and Investments Commission ('ASIC'), the Australian Prudential Regulation Authority ('APRA'), the Australian Federal Police ('AFP') or the Commissioner of Taxation (in respect of the Taxation Administration Act 1958)
  - ASIC, APRA or the AFP disclose the identity of the Eligible Person, or information that is likely to lead to the identification of the Eligible Person to a Commonwealth, state or territory authority to help the authority in the performance of its functions or duties
  - The disclosure is made to a legal practitioner for the purposes of obtaining legal advice or representation; or
  - The disclosure is made to a person or body prescribed by regulation.
- 3.2.4 If the eligible person wants to maintain anonymity or the confidentiality of their identity per 3.2.1(a) or (a) above, and this limits further action and investigation by BDO, the process set out in 3.4.3 and 3.4.4 will be followed.
- 3.2.5 Where the eligible person has a concern relating to a breach of confidentiality relating to their anonymity or identity, the eligible person can seek assistance from the Head of Risk and Ethics, the Chair of the RMC or their respective Office Managing Partner (or delegate).
- 3.2.6 Certain measures have been put in place to further mitigate the risk of a breach of confidentiality. These include training eligible recipients on the processes that are required to be followed when receiving a disclosure.

**Protection against potential detriment:**

3.2.7 Eligible persons may be concerned about the repercussions of making a disclosure under this policy. BDO is committed to protecting eligible persons from detriment in accordance with legislative requirements. Detriment includes, but is not limited to:

- dismissal of an employee
- injury of an employee in his or her employment
- alteration of an employee's position or duties to his or her disadvantage
- discrimination between an employee and other employees of the same employer
- harassment or intimidation of a person
- harm or injury to a person, including psychological harm
- damage to a person's property
- damage to a person's reputation
- damage to a person's business or financial position
- any other damage to a person.

BDO will not tolerate any attempts to retaliate against an eligible person who has made a protected disclosure under this policy. Any employee or associated person who is found to have retaliated or threatened to retaliate will face disciplinary action. Retaliation is also prohibited by the Corporations Act.

**Protection of an eligible person against possible or actual risk of retaliation:**

3.2.8 Where the eligible person believes retaliation is imminent or where an eligible person feels that they have already been retaliated against, the eligible person may contact an appropriate Senior People and Culture representative. People and Culture will take any action as appropriate, and will take steps to resolve the matter, with reference to the [National Bullying, Sexual Harassment, Discrimination and Victimisation Policy](#).

3.2.9 If the eligible person believes that their concerns in relation to retaliation have not been adequately resolved by P&C, the eligible person should express those concerns in writing to the Chief People Officer.

3.2.10 Instances of victimisation will be dealt with under the BDO National Bullying, Discrimination, Harassment, Sexual Harassment and Victimisation Policy.

3.2.11 The eligible person also has the right to seek compensation and other remedies through the courts if the eligible person has suffered loss, damage or injury as a result of a protected disclosure, and BDO failed to take reasonable precautions and exercise due diligence to prevent another individual from causing the detriment.

### **Confidentiality:**

- 3.2.12 Disclosures made under this policy may cause distress and disruption to all concerned. Individuals who find themselves the subject of a protected disclosure may obtain advice and assistance from the Chief People Officer or contact the National EAP Provider.
- 3.2.13 All individuals involved in an investigation under this policy will maintain confidentiality in relation to the protected disclosure and will not disclose details to any other staff members, clients or suppliers via any means, except as permitted under this policy. Failure to maintain confidentiality may result in disciplinary action.
- 3.2.14 Protected disclosures reported under this policy will be treated as confidential, subject to applicable law. If a disclosure is not a 'protected disclosure', to the extent appropriate, BDO will endeavour to treat it as confidential having regard to procedural fairness and BDO's obligations under law, regulatory requirements, order of any court or regulatory or government authority or any professional standards, obligations or requirements.
- 3.2.15 The Corporations Act 2001 (Cth) provides special protection for protected disclosures, provided certain conditions are met. Refer to [Appendix 2](#) for further details. The Taxation Administration Act provides special protection for protected disclosures, provided certain conditions are met. Refer to [Appendix 3](#) for further details. These protections do not grant immunity to an eligible person to the extent they are involved in any misconduct reported as part of a disclosure.

## **3.3 What should the eligible recipient do to maintain confidentiality?**

- 3.3.1 Where the eligible person does not consent to confidential information being made known, the eligible recipient will be required to take the following steps:
- Determine whether the disclosure qualifies for protection under this policy.
  - Assess the disclosure and sanitise any confidential information as follows:
    - Remove any information relating to the identity of the eligible person.
    - Remove any information in the disclosure which will result in identification of the eligible person.
  - Report the sanitised disclosure to the investigator (outlined under 3.4.2) according to the process set out in 3.4 within 48 hours of receiving the disclosure.
  - Where the investigator determines that an investigation of the disclosure cannot proceed due to the limited information available in the sanitised disclosure, the eligible recipient will contact the eligible person, and if the eligible person consents to confidential information being disclosed,



the eligible recipient will provide the investigator with an unsanitised version of the disclosure which includes the confidential information to the extent required by the investigator.

- If the eligible person does not consent to confidential information being disclosed, the eligible recipient will advise the investigator.

### **3.4 Investigating misconduct**

3.4.1 Where a protected disclosure is made to an eligible recipient, the matter will - depending on the circumstances - be referred to BDO's independent provider of whistleblowing services (STOPline). STOPline will provide a report detailing the disclosure to the investigator. Any disclosures made under paragraph 3.1.2 and 3.1.3 will also be reported to the investigator. The disclosures will be subject to the protections outlined in paragraph 3.2.

3.4.2 The investigator will be the Head of Risk & Ethics. Where the Head of Risk & Ethics is implicated in the disclosure, the Chair of the RMC will be the investigator.

3.4.3 The investigator will assess the report and determine whether an investigation is required within 5 business days of receipt of the report if reasonably practicable. Where appropriate, the investigator reserves the right to seek legal counsel (internal and/or external) and to elect an independent external investigator.

3.4.4 Disclosures made under 3.2.1(a) to 3.2.1(c) will be assessed by the investigator. The investigator will determine if the investigation can proceed if the disclosure was made on an anonymous basis, within 5 business days of receipt of the report if reasonably practicable.

3.4.5 The investigator will notify the Chief People Officer and the relevant Office Managing Partner (OMP), Legal counsel and Chief Executive Partner of the disclosure, within 5 business days of receipt of the report if reasonably practicable.

3.4.6 Where the investigator determines that an investigation cannot proceed due to risk of breach of confidentiality, the eligible person will be contacted (if known), by the eligible recipient to whom the disclosure was reported, within 5 business days of receipt of the report if reasonably practicable. Should the eligible person choose to waive confidentiality the investigator will re-assess the disclosure and determine whether an investigation is required, within 5 business days of the eligible person waiving their confidentiality if reasonably practicable.

3.4.7 Where the eligible person is not known, and does not wish to waive their right to confidentiality, BDO may offer an eligible person one of the below investigation types:

- a) Limited disclosure investigation - a transparent disclosure only to the eligible recipient and investigator.

- b) Broad review investigation - a broad review on the subject matter or the work area disclosed.
  - c) Anonymous disclosure investigation - no contact with the discloser, where the discloser has provided sufficient information to BDO and BDO removes information that is likely to lead to the identification of the discloser.
- 3.4.8 Where the investigator determines that an investigation is to be undertaken, the investigator will form a Local Incident Response Team ('LIRT') in order to undertake any fact gathering exercise(s) on behalf of the investigator. The LIRT will gather evidence to establish the facts relevant to the reportable conduct and document their investigation, providing a report to the investigator within 20 calendar days of receipt of the report if reasonably practicable.
- 3.4.9 The LIRT will consist of the following members, as appropriate, which may vary according to the size and risk governance structure at the relevant member firm:
- Chief Executive Partner or appointed delegate
  - Office Managing Partner or appointed delegate
  - Chief People Officer
  - Head of Risk & Ethics (where not already acting as the investigator)
  - Any other BDO employee where deemed appropriate by the investigator.
- 3.4.10 An individual implicated in a protected disclosure made under this policy may not form part of the LIRT.
- 3.4.11 An eligible person will be provided with regular updates, if the eligible person can be contacted (including through anonymous channels). The frequency and timing of communications of this kind will vary depending upon the nature of the protected disclosure.
- 3.4.12 The investigator will review the reports provided by STOPline and the LIRT (where applicable) and make a determination on the actions to be taken moving forward, including with consideration of 3.5 below, within 30 calendar days of receipt of the report if reasonably practicable.
- 3.4.13 Additional policy requirements where the disclosure has not been made anonymously:
- A formal meeting will generally be conducted between the eligible person and the LIRT. The eligible person will be given the opportunity to explain the situation in detail and provide any additional documentary evidence. The LIRT may need to hold formal meetings with the implicated parties. The Chief People Officer or a designate (Senior Manager level and above) should attend any formal meetings
  - During any meetings (which will be held separately), both the eligible person and those individuals who are the subject of the protected disclosure or otherwise implicated may choose to be accompanied by a support person

- During meetings, the support person can lend support or take an active role, by explaining the individual's submissions, asking questions or seeking clarification. They may not, however, lead the meeting or answer questions on the individual's behalf
- As part of the investigation, written statements may be obtained from relevant parties. Written statements may be provided to the eligible person or implicated person in advance of any meeting and where the LIRT agrees that it would be appropriate
- If at any point during the investigation the eligible person believes he/she is the subject of victimisation as a result of having made a protected disclosure:
  - The eligible person should report this to the investigator
  - The investigator will add this to the remit of the investigation to be dealt with in accordance with paragraph 3.1 and the national Bullying, Discrimination, Harassment, Sexual Harassment and Victimisation Policy.

### **3.5 Concluding on reported misconduct**

- 3.5.1 The LIRT will produce a report on behalf of the investigator setting out their findings (including consideration of mitigating factors) and any proposed actions to improve BDO's internal procedures in an effort to avoid recurrence of the reported conduct, if possible.
- 3.5.2 The LIRT will provide a copy of the report to the investigator, for high-level consideration of the reported misconduct.
- 3.5.3 The investigator will review the report and may provide additional input and recommendations around the proposed actions and mitigating factors to improve internal procedures.
- 3.5.4 Implementation of the proposed actions including, if necessary, invoking any disciplinary policy remains the responsibility of the local member firm.
- 3.5.5 Once complete, the status of the investigation will be reported to the eligible person by the investigator, subject to confidentiality and anonymity constraints.
- 3.5.6 The LIRT and investigator will keep records of reports and the outcomes of investigations.
- 3.5.7 The investigator will report the incident to the RMC and National Board subject to confidentiality and anonymity constraints.
- 3.5.8 If the disclosure is found to concern the breach of anti-bribery or corruption laws, the investigator will inform the BDO Global Head of Risk, Quality and Governance, who will consult with the relevant BDO regional CEO (as outlined in the [Global BDO Anti-bribery and Corruption Policy](#)). The investigator will also inform the eligible person that they may report this matter to the NAAC.

### **3.6 Appealing the findings**

- 3.6.1 Either the eligible person or those implicated may appeal to a member of the local member firm Board in writing within 10 business days of receiving the outcome of the investigation. Any appeal not lodged within this timeframe will not be considered. The person who appealed ('appellant') will be invited to an appeal meeting, at which they can be accompanied by a support person.
- 3.6.2 The appeal meeting will be chaired by two partners (who will not be the chair of the RMC) who have been appointed by the local member firm Board and were not involved in the investigation. The partners will review the original findings, (including the report and all documentary evidence). The appellant will have the opportunity to raise and justify their concerns about the original findings and present any new evidence.
- 3.6.3 The decision on appeal will be given either verbally at the meeting or as soon as practicable afterwards. Should the eligible person not be satisfied with the outcome of the investigation the eligible person can lodge a complaint with a regulator. BDO encourages all eligible persons to seek independent legal advice.

### **3.7 Protections, Compensation and Remedies**

- 3.7.1 A discloser is protected from any of the following in relation to their disclosure:
- (a) Civil liability (e.g. any legal action against the discloser for breach of an employment contract, duty of confidentiality or another contractual obligation)
  - (b) Criminal liability (e.g. attempted prosecution of the discloser for unlawfully releasing information, or other use of the disclosure against the discloser in a prosecution (other than for making a false disclosure)); and
  - (c) Administrative liability (e.g. disciplinary action for making the disclosure).
- 3.7.2 A discloser (or any other employee or person) can seek compensation and other remedies through the courts if:
- (a) they suffer loss, damage or injury because of a disclosure; and
  - (b) The entity failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.
- 3.7.3 These protections do not grant immunity for any misconduct which a discloser is found to have engaged in, through their disclosure.

#### 4. Related information

- [Grievance Resolution Policy \(National\)](#)
- [Bullying, Sexual Harassment, Discrimination and Victimisation Policy \(National\)](#)
- [Complaints Policy \(Public\)](#)
- [National \(Regulated\) Internal Complaints Management Policy](#)
- [National \(Unregulated\) Internal Complaints Management Policy](#)
- [Modern Slavery Act 2018 \(Cth\)](#)

#### 5. Further information

For further information please contact:

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<b>Title:</b>	Head of Risk and Ethics
<b>Office:</b>	BDO Australia Ltd
<b>Street address:</b>	Level 10, 12 Creek St Brisbane QLD 4000 GPO Box 457 Brisbane QLD 4001 Australia
<b>Telephone:</b>	+61 7 3237 5999

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#### 6. History and document control


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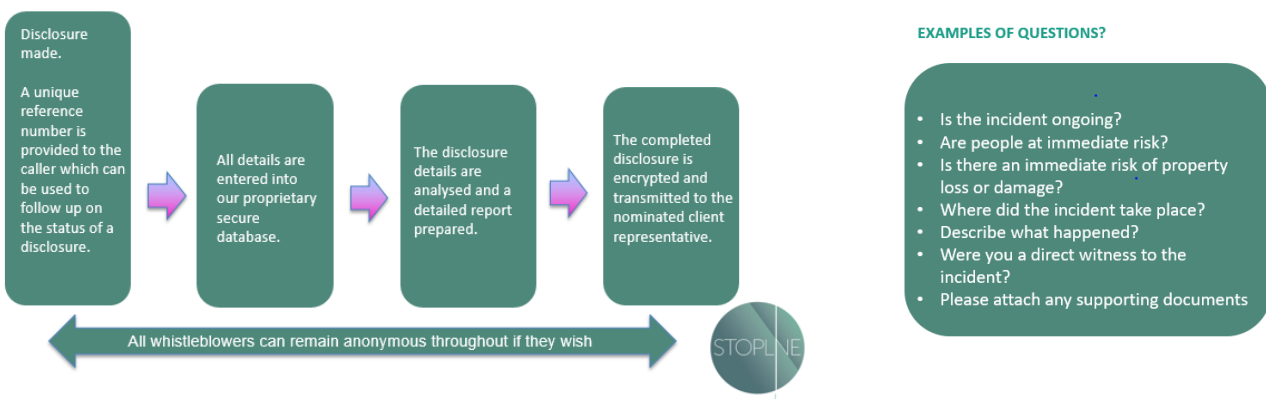
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## APPENDIX 1 - USING STOPLINE TO MAKE A DISCLOSURE

There are five ways that a staff member, contractor or other concerned stakeholder can contact STOPline:

Contact Avenue	Details
Phone (Australia only)	1300 30 45 50
Email	<a href="mailto:bdo@stoline.com.au">bdo@stoline.com.au</a>
Online Disclosure Form	<a href="http://bdo.stolinereport.com">http://bdo.stolinereport.com</a>
Postal Address	BDO c/o STOPline, PO Box 403, Diamond Creek, Victoria 3089, Australia
QR Code	

### STOPline Process:



## APPENDIX 2 - SPECIAL PROTECTIONS UNDER THE CORPORATIONS ACT

The Corporations Act gives special protection to disclosures which are considered reportable conduct provided the following conditions are met:

1. An eligible person reports a disclosure:
  - to a BDO officer or senior manager
  - to BDO's external auditor or a member of the audit team
  - to any BDO actuary
  - to a person authorised by the BDO to receive disclosures, where that disclosure qualifies for protection under the Corporations Act
  - to ASIC, APRA or another Commonwealth body prescribed by regulation
  - to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the Whistleblowers Protection Act; or
  - as an emergency disclosure or public interest disclosure
2. The whistleblower has reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances. This may include a breach of legislation under 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.
3. The protections given by the Corporations Act when these conditions are met are:
  - The eligible person is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
  - No contractual or other remedies may be enforced, and no contractual or other right may be exercised against the eligible person for making a disclosure;
  - In some circumstances, the reporting information is not admissible against the eligible person in criminal proceedings or in proceedings for the imposition of a penalty, such as where the disclosure has been made to ASIC or APRA, or where the disclosure qualifies as a public interest or emergency disclosure
  - Anyone who causes or threatens to cause detriment to an eligible person 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
  - An eligible person's identity or information that is likely to lead to the identification of the eligible person or any document that might produce the same result cannot be disclosed to a Court or tribunal except where considered necessary to give effect to the Whistleblower Protections Act or it is necessary in the interests of justice to do so

- The person receiving the report commits an offence if they disclose the eligible person's identity or information leading to their identity being made known, without the eligible person's consent, to anyone except ASIC, APRA, AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the disclosure.
4. Public interest disclosures and emergency disclosures
- 4.1 Disclosures can be made to a journalist or parliamentarian under certain circumstances and qualify for protection. A 'public interest disclosure' is the disclosure of information to a journalist or a parliamentarian, where:
- at least 90 days have passed since the discloser made the disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation
  - the discloser does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure
  - the discloser has reasonable grounds to believe that making a further disclosure of the information is in the public interest
  - before making the public interest disclosure, the discloser has given written notice to the body to which the previous disclosure was made which includes sufficient information to identify the previous disclosure, and
  - states that the discloser intends to make a public interest disclosure and the information disclosed is no greater than is necessary to inform the parliamentarian or journalist of the relevant matter.
- 4.2 An 'emergency disclosure' is the disclosure of information to a journalist or parliamentarian, where:
- the discloser has previously made a disclosure of the information to ASIC, APRA or another Commonwealth body prescribed by regulation
  - the discloser has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
  - before making the emergency disclosure, the discloser has given written notice to the body to which the previous disclosure was made that:
    - (i) includes sufficient information to identify the previous disclosure;
    - (ii) states that the discloser intends to make an emergency disclosure; and
  - the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.
  - BDO advises that a discloser should contact an independent legal adviser before making a public interest disclosure or an emergency disclosure.



## APPENDIX 3 - 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 BDO or misconduct in relation BDO's tax affairs provided the following conditions are met:

1. An eligible person reports a disclosure to:
  - a BDO director, secretary or senior manager
  - BDO's external auditor (or a member of the audit team)
  - a registered tax agent or BAS agent who provides tax or BAS services to BDO
  - any other employee or officer of BDO who has functions or duties relating to the tax affairs of BDO
  - the Commissioner of Taxation; or
  - to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the Whistleblower Protection Act; and if the report is made to any of the above, the eligible person:
    - 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 BDO Australia firm; and
    - considers that the information may assist the eligible recipient to perform functions or duties in relation to the tax affairs of a BDO Australia firm; and
2. If the disclosure is made to the Commissioner of Taxation, the eligible person considers that the information may assist the eligible recipient to perform functions or duties in relation to the tax affairs of a BDO Australia firm.
3. When these conditions are met the protections given by the Taxation Administration Act are as follows:
  - the eligible recipient (see paragraph 1 above) is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
  - no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the eligible recipient for making the report;
  - where the disclosure was made to the Commissioner of Taxation, the reported information is not admissible against the eligible recipient in criminal proceedings or in proceedings for the imposition of a penalty, except where the proceedings are concerned with whether the information is false;
  - unless the eligible recipient has acted unreasonably, a whistleblower cannot be ordered to pay costs in any legal proceedings in relation to a disclosure;

- anyone who causes or threatens to cause detriment to an eligible recipient or another person in the belief or suspicion that a disclosure 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;
  - an eligible recipients identity or information that is likely to lead to the identification of the eligible person or any document that might produce the same result cannot be disclosed to a Court or tribunal except where considered necessary to give effect to the Whistleblower Protections Act or it is necessary in the interests of justice to do so;
  - the person receiving the disclosure commits an offence if they disclose the substance of the report or the eligible recipient's identity, without the eligible recipient'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.
4. If a disclosure is made, the identity of the eligible recipient will be kept confidential unless one of the following exceptions applies:
- the eligible recipient consents to the disclosure of their identity;
  - the disclosure is reported to the Commissioner of Taxation or the AFP; or
  - the disclosure is raised with a lawyer for the purpose obtaining legal advice or representation.
5. BDO advises that a discloser should contact an independent legal adviser before making a public interest disclosure or an emergency disclosure.

## APPENDIX 4 - CATEGORIES OF REPORTABLE CONDUCT

1. Reportable conduct (also referred to as “...misconduct, or an improper state of affairs or circumstances...”) also refers to conduct that constitutes an offence, against, or a contravention of, a provision of any of the following:
  - the Corporations Act
  - the Australian Securities and Investments Commission Act 2001
  - the Banking Act 1959
  - the Financial Sector (Collection of Data) Act 2001
  - the Insurance Act 1973
  - the Life Insurance Act 1995
  - the National Consumer Credit Protection Act 2009
  - the Superannuation Industry (Supervision) Act 1993
  - An instrument made under an act referred to in any of the above; or
  - constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for 12 months or more; or
  - represents a danger to the public or the financial system; or
  - is prescribed by regulation.