

“One Complex, One Team, One Success”

The Reef Hotel Casino

TITLE:	Whistleblower Policy CAIC
CATEGORY:	Human Resources
SUB CATEGORY:	Industrial Relations
EFFECTIVE DATE:	December 2023
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PURPOSE

Casinos Austria International (Cairns) Pty Ltd (**Company**) is committed to values which include demonstrating a high level of trust and integrity in our dealings and relationships. The Whistleblower policy provides a mechanism which encourages, supports and promotes the detection, reporting and deterrence of corrupt, illegal and / or other Reportable Conduct.

The Board has approved this policy in order to:

- encourage people to speak up if they become aware of Reportable Conduct;
- help deter wrongdoing, in line with the Company’s risk management and governance framework;
- explain how to make a report and what protections a whistleblower will receive;
- support the Company’s values and Corporate Code of Conduct;
- outline the Company’s processes for responding to reports; and
- promote a workplace environment in which everyone feels safe, supported and encouraged to speak up.

A failure to raise Reportable Conduct exposes the Company to additional risks and will undermine our culture and values. The Board will not tolerate anyone being discouraged from raising Reportable Conduct or being subject to detriment because they want to raise Reportable Conduct, or they have done so. Disciplinary action, up to and including termination of employment or engagement, may be imposed on anyone shown to have disadvantaged, victimised or otherwise caused detriment to a person because they want to, or have, raised Reportable Conduct.

1. Who is an eligible Whistleblower?

This policy applies to an individual who is a current or former:

- director or officer of Casinos Austria International (Cairns) Pty Ltd
- employee or contractor of Casinos Austria International (Cairns) Pty Ltd
- volunteer of Casinos Austria International (Cairns) Pty Ltd
- supplier of goods and services (whether paid or unpaid) to Casinos Austria International (Cairns) Pty Ltd, and a supplier’s employees
- associate of Casinos Austria International (Cairns) Pty Ltd
- relative of those persons listed above
- dependent of those persons listed above or of such individual’s spouse

The above persons are eligible Whistleblowers and may also be protected by whistleblowing laws. However, anyone with information about Reportable Conduct is encouraged to report that information to an Eligible Recipient. Please see Attachment 1 for more information.



2. What is Reportable Conduct?

Reportable Conduct means any suspected or actual misconduct or improper state of affairs or circumstances in relation to Casinos Austria International (Cairns) Pty Ltd and includes, but is not limited to, any of the following:

- Dishonest, fraudulent or corrupt conduct (including soliciting, accepting or offering a bribe, facilitation payment or other such benefits)
- Illegal activity (including theft, drug sale / use, violence or threatened violence and criminal damage against property)
- In breach of legislation including the Corporations Act or offence against any other Commonwealth law punishable by imprisonment for 12 months or more
- Unethical behaviour including breaches of the code of conduct and conflicts of interest
- Serious misconduct
- Tax-related misconduct
- Unsafe work-practice
- Danger to the public or causing damage to the environment
- Any other conduct which may cause financial or non-financial loss to, or be otherwise detrimental to the interests of, Casinos Austria International (Cairns) Pty Ltd.

Reportable Conduct generally does not include personal work-related grievances, which are managed under the company's Grievance Procedure. However, personal grievances may amount to Reportable Conduct in certain situations (for example, if the grievance relates to actual or threatened detriment suffered by you because you have or may disclose Reportable Conduct or about an issue that has broader significant implications for the Company). In some cases, personal work-related grievances may qualify for legal protection. See Attachment 1 for details.

3. Who can I make a report to?

In order to maintain confidentiality and become eligible for whistleblower protections, Whistleblowers must disclose any Reportable Conduct to an Eligible Recipient.

The Company encourages you to make any reports to:

Executive Manager Human Resources

Email hrmanager@reefcasino.com.au

Telephone: +61 (0)7 4030 8877

Reports may also be made to any other Eligible Recipients, including:

- Chief Executive Officer or member of the Executive Leadership Team
- Directors
- External auditor BDO
- Australian Securities and Investment Commission

The role of Eligible Recipients is to ensure that information is heard by the Company and proper follow-up occurs, as well as to ensure that you feel supported and protected. You can make your report to an Eligible Recipient by using any method you prefer (including by email, letter, telephone or in person).

People must not discourage an individual from disclosing any Reportable Conduct and to do so will itself be a breach of this policy. If any person is told not to raise or pursue a concern, even by their manager or a person in authority, they are encouraged to make a further disclosure to a different Eligible Recipient.

While we encourage you to disclose any Reportable Conduct to one of the Eligible Recipients listed above, there are certain other people to whom you can report and still receive the legal protections listed in section 11 below, who are listed in Attachment 1.

4. What information should I provide and can I remain anonymous?

You should provide as much information as possible, including details of the Reportable Conduct, people involved, dates, locations and any other relevant evidence that may exist.

In making a report, a Whistleblower can remain anonymous. The company will respect the individual's right not to identify themselves and you will still be entitled to protection under the law, as applicable (see Attachment 1). However, it may mean that any investigation by the company may be more limited and it may make it difficult to offer you the same level of practical support if we do not know your identity. If you do provide your name, it will only be disclosed if you provide your consent, or in exceptional circumstances, where the disclosure is allowed or required by law (e.g., in dealings with a regulator).

You are encouraged to feel supported and safe in providing information, and to consent to the limited sharing of your identity. This will assist the Company to protect and support you in relation to your disclosure and facilitate the Company in investigating, reporting and taking action arising as a result of your disclosure.

5. Investigation of Reportable Conduct

All reports made under this policy will be received and treated sensitively and seriously, and will be dealt with promptly, fairly and objectively. The Company will apply the protections described at sections 7-9 below when responding to or investigating disclosures.

The Company's response to a report will vary depending on the nature of the report and the amount of information provided. Your report may be addressed and resolved informally (such as assisting employees to change their behaviour) or through formal investigation.

The Executive Manager Human Resources, subject to any potential conflicts of interest or concerns, will carry out a preliminary review of all matters reported under this policy as soon as practicable after the matter has been reported. If it is decided that the matters raised in the disclosure should be investigated, they will either conduct a full investigation or commission another staff member or external party to do so.

The Executive Manager Human Resources will keep the Whistleblower informed, unless they have remained anonymous.

The Company will ensure fair treatment of those mentioned in the disclosure, and to whom such disclosures relate. Investigations will initially be conducted independently of the subject of the allegations. However, unless there are confidentiality or other reasons not to do so, the subject of the allegations may be informed of the allegations, if appropriate, and may be given the opportunity to respond and explain the allegations laid against them.

All investigations will be conducted in a timely, thorough, fair and independent manner.

All employees and contractors must cooperate fully with any investigations.

6. What happens after an investigation?

The results of any investigation will be recorded in writing in a formal internal report that will be confidential and is the property of the Company. The outcome of any investigation will be reported to the Board in accordance with section 13 below. The formal report recording the results of an investigation will not be provided to a discloser or any other person subject to or implicated in an investigation. Where an investigation identifies a breach of the Company's Code of Conduct or internal policies or procedures, appropriate disciplinary action may be taken.

7. Confidentiality and protection of Whistleblower identity

The Company will not share the identity of the Whistleblower or information likely to reveal the Whistleblower's identity without their consent unless it is required or permitted by law.

The Company will take reasonable steps to reduce the risk that in investigating a report, it may disclose information that could lead to identification. For example it will endeavour to limit disclosure of information about the report to those who need to know as they are involved or concerned in the matters the subject of the report or who are involved in addressing the report in accordance with this policy.

If your report qualifies for legal protection, your identity and information that is likely to lead to another person identifying you has the benefit of certain protections. If a person makes an unauthorised disclosure of your identity, the person may breach the law and you may be able to seek legal recourse. See Attachment 1 for more information.

You should tell an Eligible Recipient listed in section 3 if you are or someone else is being subject to detrimental conduct, if you have been or someone else has been subject to detrimental conduct, or if you are concerned that you may be victimised. Preferably, this should be the Eligible Recipient to which you made your initial disclosure, but can be to any Eligible Recipient. The Company will treat this very seriously.

8. Protection of eligible Whistleblowers from reprisal or detriment

All reasonable steps will be taken to protect anyone who identifies the Reportable Conduct. Whistleblowers will not be personally disadvantaged, nor will detriment be caused to them, by having made the report. Examples of detriment include dismissal, demotion, any form of harassment, discrimination, intimidation, retaliation, causing physical or psychological harm, damaging property, varying an employee's role or duties or bias.

If your report qualifies for legal protection, you are legally protected from detriment. If a person causes detriment or victimises you, or threatens to do so, the person may breach the law and you may be able to seek legal recourse. See Attachment 1 for more information.

Employees found to have taken reprisal actions or victimised the Whistleblower will face disciplinary action, which includes the possibility of dismissal. In some circumstances, this may also be a criminal offence punishable by imprisonment. The Company may refer any person that has engaged in victimising conduct to law enforcement authorities for further investigation.

9. Other protections available

The Company is committed to making sure that you are treated fairly and do not suffer detriment because you disclose reportable, or potentially reportable, conduct. The protections offered will depend on things such as the potential misconduct and people involved. Protections may include the following, in the Company's discretion and as appropriate in the circumstances:

- monitoring and managing the behaviour of other employees;
- relocating employees (which may include the people alleged to have been involved in the potential misconduct) to a different division, group or office;
- offering you a leave of absence or flexible workplace arrangements while a matter is investigated;
- a discloser who is a current or former employee may access to Company's Employee Assistance Program and may also request additional support from the Company (such as counselling and other support services); and/or
- rectifying any detriment that you have suffered.

In addition, the Company may appoint a Whistleblower Protection Officer to support and help protect you. The Whistleblower Protection Officer will be your point of contact. They can arrange additional support for you where needed and can escalate any concerns you have with how your report is being dealt with. The Company can only appoint a Whistleblower Protection Officer where you have agreed to share your identity with the Whistleblower Protection Officer.

The Company will look for ways to support all people who disclose Reportable Conduct, but it will of course not be able to provide non-employees with the same type and level of support that it provides to employees. Where this policy cannot be applied to non-employees (for example, because the Company cannot itself offer flexible working arrangements to a supplier), the Company will still seek to offer as much support as practicable.

Further information regarding the protections afforded under Australian law to persons who disclose Reportable Conduct is available at Attachment 1.

10. False and dishonest allegations

No action will be taken against an employee for making an allegation or raising their concern, even where no wrongdoing is identified. However, individuals are expected to have reasonable grounds to believe the information disclosed is true, but will not be penalised if the information turns out to be incorrect.

Individuals must not make a report that is known to be false or misleading. If an employee makes a false report in bad faith (i.e. false information to get someone else in trouble), this may be a breach of the Company's Corporate Code of Conduct and disciplinary action may be taken.

11. Statutory protections

The Corporations Act (the **Act**) provides special protections for eligible Whistleblowers (see section 1) who have reasonable grounds to suspect that the information they are reporting concerns misconduct or an improper state of affairs (see section 2) made to Eligible Recipients (see section 3). The protections available under the Corporations Act to an individual who meets the requirements include:

- the right to have their identity protected in accordance with the provisions of that legislation;
- the right to have information provided as part of the disclosure handled in accordance with the provisions of that legislation;
- the right to be protected from civil, criminal or administrative liability (including disciplinary action) for making disclosure, from contractual or other remedy on the basis of the disclosure and from the admissibility of the information provided in evidence against the person, in each case in accordance with the provisions of that legislation;
- the right to be protected from detrimental treatment or any form of victimisation in accordance with the provisions of that legislation;
- the right to compensation and other remedies in accordance with the provisions of that legislation (including a right not to be required to pay costs incurred by another person when litigation is commenced);
- the right not to be required to disclose their identity before any court or tribunal in accordance with the provisions of that legislation.

The Corporations Act also provides protection for public interest disclosures and emergency disclosures which meet specific requirements prescribed by the Corporations Act.

The Taxation Administration Act also provides protection for disclosures of information which indicates misconduct or an improper state of affairs in relation to the tax affairs of an entity or an associate of an entity where the discloser considers that the information may assist the eligible recipient to perform functions or duties in relation to the tax affairs of the entity or an associate.

Further information is available at Attachment 1.

12. How is the policy made available?

The policy will be made available on the company's website and intranet.

Employees will be trained upon induction and then refreshed yearly and notified via the "policy of the month" strategy.

13. Reporting

The Board will receive a summary of reports made under this policy at least two times per year. The Board will be provided additional information about any material incidents raised.

14. Further questions

Any questions about this policy or Whistleblowing can be referred to the Executive Manager Human Resources. Questions can be asked at any time, including before or after you have made a report under this policy.

This policy will be reviewed annually. This policy does not form part of terms of employment and may be amended from time to time.

Approved by the Board 7 December 2023.

PROTECTIONS PROVIDED BY LAW

1. Additional statutory protections

Under Australian law, including the *Corporations Act 2001* (Cth) (the **Act**), legislative protections for whistleblowing are available to certain persons (including current and former employees, volunteers, officers, contractors, suppliers, employees of suppliers, associates, as well as these people's relatives and dependants) who make a Protected Disclosure to certain people.

You are encouraged to disclose Reportable Conduct under this policy. However, the law offers protections in other cases (for example, you can report potential misconduct to people other than Eligible Recipients). If you make a Protected Disclosure under the law that does not comply with the Whistleblowing policy, you will still be entitled to the legal protections. A disclosure can qualify for protection under the Act even if it is made anonymously or turns out to be incorrect.

Please contact an Eligible Recipient if you would like more information about legal protections.

2. Protected Disclosures

To be a Protected Disclosure qualifying for protection under the Act, the disclosure must relate to a disclosable matter and be made to an Eligible Recipient under the Act. Examples of this information and recipients are outlined in the following table.

Information reported or disclosed	Recipient of disclosed information
<p>General disclosable matters</p> <ul style="list-style-type: none"> • Information about actual or suspected misconduct, or an improper state of affairs or circumstances in relation to the Company or a related body corporate. • Information that the Company or a related body corporate, or any officer or employee of the Company or a related body corporate, has engaged in conduct that: <ul style="list-style-type: none"> ○ contravenes or constitutes an offence against certain legislation (e.g. the Act); or ○ represents a danger to the public or the financial system; or ○ constitutes an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more. <p>Note that 'personal work-related grievances' are not protected disclosures under the law, except as noted below.</p>	<p>Recipients for any general disclosable matters</p> <ul style="list-style-type: none"> • A person authorised by the Company to receive Protected Disclosures - i.e. Recipients under this Policy (see section 3). • An officer or senior manager of the Company or a related body corporate. • An auditor, or a member of an audit team conducting an audit, of the Company or a related body corporate. • An actuary of the Company or a related body corporate. • ASIC, APRA or another Commonwealth body prescribed by regulation. • A legal practitioner for the purposes of obtaining legal advice or legal representation (even if the legal practitioner concludes the disclosure does not related to a disclosable matter). • Journalists or parliamentarians, under certain circumstances allowing emergency and public interest disclosures. It is important for you to understand the criteria for making a public interest or emergency disclosure before doing so. Please contact the Company's Executive Manager Human Resources if you would like more information about emergency and public interest disclosures.
<p>Tax-related disclosable matters</p> <ul style="list-style-type: none"> • Information about misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the Company or an associate, which the employee considers may assist the recipient to perform functions or duties in relation to the tax affairs of the Company or an associate. 	<p>Recipients for any tax-related disclosable matters</p> <ul style="list-style-type: none"> • A person authorised by the Company to receive reports of tax-related disclosable matters. • An auditor, or a member of an audit team conducting an audit, of the Company. • A registered tax agent or BAS agent who provides tax services or BAS services to the Company. • An employee or officer of the Company who has functions or duties that relate to the tax affairs of the Company.

Information reported or disclosed	Recipient of disclosed information
	<ul style="list-style-type: none"> • A legal practitioner for the purpose of obtaining legal advice or legal representation.
<p>Further tax-related information</p> <ul style="list-style-type: none"> • Information that may assist the Commissioner of Taxation to perform his or her functions or duties under a taxation law in relation to the Company or an associate. 	<p>Recipients for any further tax-related information</p> <ul style="list-style-type: none"> • Commissioner of Taxation. • A legal practitioner for the purpose of obtaining legal advice or legal representation.

3. Personal work-related grievances

Legal protection for disclosures about solely personal employment related matters are only available under the law in limited circumstances. A disclosure of a personal work-related grievance can remain protected if, in summary:

- it concerns detriment to you because you have or may be considering reporting Reportable Conduct;
- it includes or accompanies a disclosure of Reportable Conduct (mixed report); or
- it is made to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the law about whistleblowers.

Under the law, a grievance is not a 'personal work-related grievance' if it:

- has significant implications for an entity regulated under the law that do not relate to the discloser;
- concerns conduct, or alleged conduct, in contravention of specified corporate and financial services laws, or that constitutes an offence punishable by 12 months or more imprisonment under any other Commonwealth laws; or
- concerns conduct or alleged conduct that represents a danger to the public or financial system; or
- concerns conduct or alleged conduct prescribed by the regulations.

4. Specific protections and remedies

Additional statutory protections may also be available, including but not limited to:

- compensation for loss, damage or injury suffered as a result of detrimental conduct;
- an injunction to prevent, stop or remedy the effects of the detrimental conduct;
- an order requiring an apology for engaging in the detrimental conduct;
- if the detrimental conduct wholly or partly resulted in the termination of an employee's employment, reinstatement of their position;
- exemplary damages; and
- any other order the court thinks appropriate.

You are also protected from the following in relation to a Protected Disclosure you make:

- civil liability (e.g. any legal action against you for breach of an employment contract, duty of confidentiality or another contractual obligation);
- criminal liability (e.g. attempted prosecution of you for unlawfully releasing information, or other use of the disclosure against you in a prosecution (other than for making a false disclosure)); and
- administrative liability (e.g. disciplinary action for making the disclosure).

However, you will not have immunity for any misconduct you have engaged in that is revealed in a disclosure.