

Attachment 2: Legal protections

All disclosures of Reportable Conduct are protected under this Policy. However, only certain kinds of disclosures are protected by law and not all items of Reportable Conduct under this Policy will qualify for protection by law.

Criteria for protection

The criteria for you to qualify for protection as a Whistleblower under the Corporations Act (or the Tax Administration Act, where relevant) includes:

- you are an Eligible Person; and
- you have made a disclosure of information relating to Reportable Conduct; and
- you have made:
 - that disclosure directly to an Eligible Recipient, or to ASIC or another prescribed body; or
 - that disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the Whistleblower provisions of the Corporations Act or the Tax Administration Act (as relevant);
 - (where it relates to the tax affairs of any Group entity) that disclosure to a medical practitioner or psychologist for the purpose of obtaining medical or psychiatric care, treatment or counselling; or
 - an emergency disclosure or public interest disclosure, both of which are discussed below.

You may wish to seek independent legal advice in relation to any such disclosure, which may help you to further understand your rights and protections.

Legal protections

The protections available under the Corporations Act (or the Tax Administration Act, as relevant) to an individual who meets the criteria for protection include:

- the right to have their identity protected in accordance with the provisions of that legislation;
- a requirement for Iress to take reasonable steps to reduce the risk that the individual will be identified as part of any process conducted under this Policy;
- the right to be protected from civil, criminal or administrative liability (including disciplinary action) from making the disclosure; from contractual or other remedies 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. These protections do not grant immunity for any misconduct engaged in by the individual which is disclosed as part of the disclosure;
- the right to be protected from Detrimental Conduct 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; and
- the right not to be required to disclose their identity before any court or tribunal in accordance with the provisions of that legislation.

It is important to note that:

- disclosures that are made anonymously will still receive protection under the Corporations Act (or the Tax Administration Act, as relevant) provided the disclosure meets the relevant criteria for protection;
- a disclosure can also still qualify for protection even if the disclosure turns out to be incorrect; and
- any disclosures made that qualify for statutory protection will be investigated in accordance with the investigation processes outlined in this Policy.

No contractual or other remedy or right may be enforced or exercised against you because you have made a Whistleblower Disclosure.

Disclosures that are not Reportable Conduct do not qualify for protection under the Corporations Act but may be protected under other legislative instruments, such as the Fair Work Act 2009.

Public interest and emergency disclosures

We encourage whistleblowers to make disclosures to us, in the first instance, where possible.

The Corporations Act also provides protections for public interest disclosures and emergency disclosures to journalists and members of Commonwealth, state or territory parliaments which meet specific requirements raised by the Corporations Act. To qualify for such protection, a disclosure must have previously been made to ASIC, APRA or another prescribed body and written notice provided to the body to which the disclosure was made. In the case of a public interest disclosure, at least 90 days must have passed since the previous disclosure. It is important to understand the criteria for making a public interest or emergency disclosure.

Before making any such disclosure, we encourage the discloser to contact an independent legal adviser to obtain advice on the relevant requirements for these types of disclosures.