

 <p>FRAUD & WHISTLEBLOWER POLICY AUSTRALIA AND NEW ZEALAND</p>	DOCUMENT NUMBER:	HRMPOL3004
	ISSUED BY:	People Department
	APPROVED BY:	Senior Leadership Team
	POLICY TYPE:	Human Resources
	LAST UPDATED:	03 July 2023

1 Overview

- 1.1 Minor Hotel Management Pty Ltd and its related bodies corporate and any associated entities or businesses) (“Minor Hotels”) is committed to the highest standards of conduct and ethical behaviour in all our business activities, and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance. Minor Hotels encourages the reporting of any instances of suspected unethical, illegal, fraudulent or undesirable conduct involving Minor Hotels’ business.
- 1.2 Minor Hotels recognises its obligations to provide effective whistleblowers protection pursuant to the laws of Australia, including the *Corporations Act 2001* (Cth).
- 1.3 Minor Hotels does not tolerate misconduct, including fraudulent, unethical, illegal or corrupt conduct by our employees, contractors or service providers. Nor does Minor Hotels tolerate the taking of reprisals against those who come forward to disclose such conduct.

2 Purpose

- 2.1 This policy outlines information on the protections available to whistleblowers and details of how Minor Hotels will provide support to investigate disclosures to ensure fair treatment of all whistleblowers.
- 2.2 This policy has been introduced to ensure that individuals can feel free to report any actual or suspected wrongdoing, misconduct or unethical behaviour without fear of reprisal, intimidation or disadvantage. Minor Hotels encourages and fully supports all individuals to report any concerns and to ensure that all information provided will be kept strictly confidential at all times.

3 Scope

- 3.1 To be treated as a whistleblower under this Policy you must be:
 - (a) A current or former officer or employee of Minor Hotels and its related entities (referred to as “Companies” or “Minor Hotels”);
 - (b) A contractor or supplier of goods and services to Minor Hotels, or their current or former employees;
 - (c) An associate of Minor Hotels (as the term associate is defined under the *Corporations Act 2001*); or
 - (d) A family member or dependent of an individual mentioned above.
- 3.2 This Policy does not cover personal grievances (i.e. conduct or behaviour that affects you personally), unless it raises significant implications for Minor Hotels. Personal grievances not of this

nature = can be dealt with by the Minor Hotels Grievance Resolution Policy, Workplace Behaviour Policy and/or Code of Conduct.

4 Definitions

- 4.1 **“Fraud”** means an intentional act committed to secure unfair or unlawful gains for self or others (e.g., family, relatives, friends, or acquaintances). Fraud can be categorized into three types: corruption, asset misappropriation, and fraudulent statements.
- 4.2 **“Corruption”** means a direct or indirect offer or receipt of any payment, service, gift, loan, fee, reward, or anything of value to or from any person as an inducement to do or refrain from doing something or to influence a decision on or by any person or organization, including government agencies, individual government officials, private companies and employees of private companies. Corruption includes bribery, conflicts of interest, economic extortion, and illegal gratuities given to government officials or private organizations unless allowed by laws, regulations, tradition, culture, or market conduct.
- 4.3 All other defined terms are capitalised throughout this document and either have the same meaning as provided herein or as outlined in the relevant legislation (see Annexure A).

5 Measures against Fraud and Corruption

Fraud and Corruption

- 5.1 Minor Hotels does not tolerate any form of fraudulent or corrupt activities, even those that would be for the Company’s benefit. Any fraudulent transactions or corrupt payments shall be prohibited, whether they are made by employees of the Company or any third parties acting on behalf of the Company, including suppliers, distributors, agents, consultants, and contractors. This includes subcontractors or consultants hired by third parties to do work on behalf of the Company.
- 5.2 Minor Hotels will investigate all cases of suspected fraud and corruption and take all available disciplinary and legal actions against anyone who violates this Policy or Code of Conduct.

Political Contributions

- 5.3 Political contributions mean any direct or indirect help, whether financial or in-kind, to support a political cause. Political contributions include but are not limited to providing loans, gifts, services, advertising or promotional activities, purchase of tickets to fundraising events, contributions to entities associated with a political party, and any other participation in political campaigns.
- 5.4 Minor Hotels has adopted a policy of political neutrality. The Company supports local and national voting. However, all political contributions or activities must be carried out as private matters and not on the Company’s behalf.

Sponsorship and Charitable Contributions

- 5.5 Minor Hotels recognises that sponsorships and charitable contributions are a part of our commitment to corporate social responsibility. That is why it is essential to conduct such activities ethically, transparently and ensure that they do not interfere with the Company’s business. All charitable contributions and sponsorships should be accurately recorded, be in line with the established approval process, and accompanied by a formal receipt from the final beneficiary for subsequent audit purposes. Employees must ensure before making or accepting a charitable contribution on behalf of the Company that donations are used for legitimate purposes and reach its intended beneficiaries. Employees should never use their position to force charitable contributions from business partners or third parties.

Business Relations

- 5.6 Any business relations or transactions with the public sector must be carried out with integrity, transparency, and strictly in accordance with applicable rules and regulations.

6 Process and Procedures

- 6.1 All whistleblowers are encouraged to report or disclose any matters of actual, suspected or improper behaviour that they believe contravenes Minor Hotels standards of ethical behaviour, policies or the law.
- 6.2 *Improper Conduct* includes, but is not limited to, the following:
- (a) a breach of Minor Hotels' policies and Code of Conduct;
 - (b) an offence under any regulation or law;
 - (c) illegal activity (including theft (cash or property), fraud, embezzlement, drug sale/use, violence or threatened violence and property damage), taxation infringements or an activity that poses a substantial risk to the environment;
 - (d) unethical, dishonest or corrupt behaviour or conduct, including soliciting, accepting or offering a bribe or kickback, manipulating systems or processes to receive financial benefits;
 - (e) behaviour or conduct that is detrimental to Minor Hotels' reputation;
 - (f) behaviour or conduct that is detrimental to Minor Hotels' financial position;
 - (g) behaviour or conduct that is endangering health or safety;
 - (h) conflicts of interest;
 - (i) an abuse of authority or concealment of wrongdoing;
 - (j) significant waste or substantial mismanagement of Minor Hotels' resources;
 - (k) intentional concealment or misrepresentation of data, records, events or information;
 - (l) falsification of financial records or transactions, including improper behaviour relating to accounting, internal accounting controls, actuarial, or audit matters including impeding internal or external audit processes.
- 6.3 Reporting on any of the above conduct or suspected conduct can relate to the conduct of a director, employee, contractor or third party of Minor Hotels.
- 6.4 The above examples include actual or suspected conduct. A person must have a genuine belief that the conduct being reported is occurring for it to be suspected.

7 Process and Procedures

Reporting Lines

- 7.1 If you become aware of any issues or behaviour that needs investigation under this Policy, you **must** disclose information in accordance with one of the options in clause 7.2 below to be entitled to whistleblower protection.
- 7.2 Actual or suspected Improper Conduct can be confidentially disclosed by.

Option A

Confidentially disclose via online reporting [whistleblower online form](#).

<p>Option B</p>	<p>Confidential disclosure to Minor Hotels Senior Leadership Team (Excom) via email (collectively or separately):</p> <ul style="list-style-type: none"> • Craig Hooley, Chief Operating Officer CraigH@minorhotels.com.au • Angie Coleman, General Counsel & Commercial Officer angiec@minorhotels.com.au • Mark White, Head of Finance markw@theoaksgroup.com.au <p style="text-align: center;">Or</p> <p>Via phone to their direct contact number (available on the intranet directory).</p>
<p>Option C</p>	<p>Lastly, confidential disclosure to Minor International via email to report actual or suspected improper conduct about a member of Minor Hotels Senior Leadership Team (Excom) or non-satisfaction from Excom:</p> <ul style="list-style-type: none"> • whistleblower@minor.com

Disclosure Requirements

- 7.3 Where possible, when disclosing actual or suspected Improper Conduct, it is important to try disclose as much information and details as possible in order for Minor Hotels to thoroughly investigate. Such details of the actual or suspected Improper Conduct might include the person/s involved, details of the incident or conduct, the property or location and/or the date/s of the Improper Conduct.
- 7.4 To ensure appropriate escalation and timely investigation of all matters concerned in this Policy, Minor Hotels encourages the early reporting of any concerns.

What If The Report Is Untrue

- 7.5 Minor Hotels encourages honest reporting. We do not tolerate false reports. If a report is made with malicious intent, for personal gain or otherwise, this will be treated as a serious disciplinary matter by Minor Hotels.
- 7.6 Minor Hotels reserves the right to take action against that particular individual.

Whistleblower Protections

- 7.7 The protections available to disclosers who qualify for protection as a whistleblower, including the protections under the *Corporations Act 2001* (Cth). These protections are:
- (a) identity protection (confidentiality);
 - (b) protection from detrimental acts or omissions;
 - (c) compensation and remedies; and
 - (d) civil, criminal and administrative liability protection.

Confidentiality and Anonymity

- 7.8 Minor Hotels are committed to ensuring the confidentiality of whistleblowers to ensure that a whistleblower disclosing information is not required to provide their identity or any details which may lead to their identification when making a report under this Policy.
- 7.9 If a whistleblower does choose to provide their identity when making a report, subject to exceptions (listed below), Minor Hotels will take all reasonable steps to protect the identity of the whistleblower to maintain confidentiality in accordance with the law, unless the whistleblower consents to the disclosure of that information.
- 7.10 Permitted exceptions to circumstances where a whistleblower's identity may be disclosed without the whistleblower's consent are in circumstances of disclosure 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 protections and laws;
 - (b) the Australian Federal Police;
 - (c) ASIC;
 - (d) the Australian Commissioner of Taxation; and
 - (e) the Australian Prudential Regulation Authority (APRA); or
 - (f) another Commonwealth body prescribed by regulation.
- 7.11 It is possible in some instances that an individual's identity may become known without there having been a breach of confidentiality. If any disclosure made in the course of an investigation may lead to the possible identification of the whistleblower, Minor Hotels will take all reasonable steps to reduce this risk.
- 7.12 For all files and records created for/from an investigation, these will be retained by Minor Hotels securely. Any unauthorised release of information to someone not involved in the investigation will be a breach of this Policy, and such a breach will be regarded as a serious matter and dealt with appropriately by Minor Hotels.

Investigations and Outcomes

- 7.13 Minor Hotels will impartially and confidentially investigate all reported cases of actual or suspected Improper Conduct thoroughly in accordance the below procedure:
- (a) as soon as practical, Minor Hotels will determine whether the disclosure falls within the scope of this Policy and if so, appoint an investigator with no personal interest in the matter to conduct an investigation;
 - (b) Minor Hotels will ensure that the matter is properly investigated as appropriate;
 - (c) Minor Hotels will ensure that the investigator complies with this Policy in all steps taken by them in respect of the handling of that disclosure or report;
 - (d) the investigation process undertaken will vary depending on the nature of the conduct to be investigated and the reports/disclosures made. Depending on the disclosure made, financial, legal or third-party advice may be required to support the investigation;
 - (e) any investigation will be thorough, objective and fair. The investigation will comply with Minor Hotels' obligations at law. If a disclosure or report falls outside of the scope of this Policy, it may still warrant investigation or appropriate action under another Minor Hotels' Policy;

- (f) the investigator will prepare a finding report with a final outcome and recommendations; and
- (g) Minor Hotels will take action as required, including disciplinary action, implementing new policies and/or where appropriate, will notify relevant external parties such as ASIC, APRA, the ATO or the Federal Police.

7.14 Minor Hotels may not be able to conduct an investigation into a report of Improper Conduct if a report lacks sufficient information and Minor Hotels is unable to contact the whistleblower (i.e. if a disclosure is made anonymously and the discloser has not provided a means of contacting them).

7.15 Where a whistleblower is contactable, we will provide the whistleblower with regular updates about the progress and outcome of the investigation. The frequency of updates may vary depending on the nature of the disclosure.

7.16 Following an investigation, where no further action or sanction is deemed appropriate, Minor Hotels may provide the whistleblower with an explanation if they chose to identify themselves when making the report. If they chose not to disclose their identity, no outcome can be notified following the investigation.

7.17 If the identity of the whistleblower is known, their details will only be disclosed to those leading in the investigation and decision making process. No details of the whistleblower's involvement will be recorded in their personnel file or performance review.

Support and Protection for Whistleblowers from Detriment

7.18 No person will be victimised or penalised for making a whistleblower compliant.

7.19 Minor Hotels is committed to the confidentiality and protection of whistleblowers against any detriment or action taken in reprisal for reporting suspected or actual Improper Conduct.

7.20 Minor Hotels will take all reasonable steps to ensure that appropriate protection is provided for those who make a report under this policy. This protection against reprisals or detriment applies regardless of the outcome of the investigation.

7.21 Reprisals against someone who makes a report under this policy will not be tolerated by Minor Hotels and may result in a formal disciplinary action against the offender.

7.22 At law, it is unlawful for a person (**offender**) to cause or threaten to cause detriment to a person who they believe or suspect has made a whistleblower disclosure. . This applies even if the person has not made a whistleblower report but the offender causes or threaten to cause detriment to the person because they believe or suspect the person has or might make a report.

7.23 Minor Hotels will take all reasonable steps to shield whistleblowers from any detriment including dismissal, injury, alteration of employment or duties (except where requested by the whistle blower), discrimination, harassment, intimidation, harm or damage.

7.24 Minor Hotels acknowledges that the act of whistleblowing should not shield whistleblowers from the reasonable consequences flowing from any involvement in Improper Conduct. A person's liability for his or her own conduct is not affected by the person's disclosure of that conduct. However, in some circumstances, an admission may be considered a mitigating factor when considering disciplinary or other action.

8 Compensation and other remedies

8.1 A whistleblower (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.

9 Civil, criminal and administrative liability protection

- 9.1 A whistleblower 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).
- 9.2 These protections do not grant immunity for any misconduct a whistleblower has engaged in that is revealed in their disclosure.

10 Australian Whistleblower Laws

- 10.1 In addition to any protections afforded under this Policy or within Minor Hotels generally, any whistleblower will be afforded full protections available under the applicable Australian whistleblower laws. This Policy principally deals with internal disclosures of reportable matters. However, there are disclosures that can be made to external parties such as:
- (a) legal representatives;
 - (b) some regulatory bodies and other external parties including ASIC, APRA and the Commissioner of Taxation;
 - (c) journalists and members of Commonwealth, state or territory parliaments (parliamentarians), under certain circumstances.
- 10.2 A whistleblower protected under the applicable whistleblowers legislation must be treated with and in accordance with the protections provided under this Policy.
- 10.3 Disclosures made to recipients not stipulated in the applicable whistleblower legislation will not qualify for protection under whistleblower legislation.

11 Consequences of Non-Compliance with this Policy

- 11.1 Any breach of this Policy will be taken seriously by Minor Hotels and the individual responsible for the breach may be subject to disciplinary action including termination of employment.

12 Questions

- 12.1 Any individuals with questions about this Policy should direct those questions to PeopleAdvisory@Minorhotels.com.au.

13 Related Legislation and Documents

- *Corporations Act 2001*
- *Taxation Administration Act 1953*
- *Banking Act 1959*
- *Insurance Act 1973*
- *Life Insurance Act 1995*
- *Superannuation Industry (Supervision) Act 1993*

For personal grievances see:

- *Protected Disclosures Act 2000 (NZ);*
- *Grievance Resolution Policy;*
- *Workplace Behaviour Policy; and/or*
- *Code of Conduct.*

14 Approval and Review

14.1 This policy document is to be reviewed in line with any change to legislation. Any amendments to this policy document must be reviewed and approved by the Minor Hotels (Australia and New Zealand) Senior Leadership Team.

15 Document Control

15.1 HRMPOL, Fraud & Whistleblowing Policy (Minor Australia and New Zealand) (V1) Approved 03/12/2019.

Annexure A – Additional Legislative Protections

- *Corporations Act 2001*
- *Taxation Administration Act 1953*
- *Banking Act 1959*
- *Insurance Act 1973*
- *Life Insurance Act 1995*
- *Superannuation Industry (Supervision) Act 1993*

a) Full copies of the above can be conveniently located online (www.austlii.edu.au).

Annexure B – Investigation Process

