

WHISTLEBLOWER POLICY

Purpose

Commercial Radio and Audio Limited (**CRA**) is committed to conducting our business in a professional and ethical manner, and we will not tolerate corrupt, illegal or other undesirable conduct or wrongdoing.

This Policy aims to facilitate disclosure of wrongdoing, encourage proper individual conduct and alert CRA of potential problems before they have serious consequences. This Policy aims to support and reinforce CRA’s Code of Internal Conduct.

If an employee (current or former) or any other eligible person outlined in this Policy becomes aware of misconduct or an improper state of affairs in CRA, such persons are encouraged to report these concerns via the contact details listed in this Policy. Such concerns may be submitted on an anonymous basis.

The *Corporations Act 2001* (Cth) provides for protections for a whistleblower who makes a qualifying disclosure (**Whistleblower Protection Scheme**).

1.	What disclosures are protected?	A disclosure will qualify for protection under the Whistleblower Protection Scheme if it is a disclosure by an ‘eligible whistleblower’ (see section 2 below) to an ‘eligible recipient’ (see sections 5 and 6 below); and the discloser has reasonable grounds to suspect that the disclosed information concerns a ‘disclosable matter’ (see section 3 below).
2.	Who can make a report and receive protection under this Policy?	This Policy applies to any current and former: <ul style="list-style-type: none"> • employees; • board members, including directors and officers; • contractors (including employees of contractors and subcontractors); • volunteers; • work experience students; • suppliers of goods or services (whether paid or unpaid) and employees of those suppliers; • consultants, auditors, advisors; • individuals who are associates of CRA; and/or • any relative, spouse or dependent of an individual referred to above.

		Any person noted above may make a disclosure under this Policy and is capable of being an 'eligible whistleblower' under the Whistleblower Protection Scheme.
3.	What conduct will be considered a 'disclosable matter'?	<p>If you have seen or have reasonable grounds to suspect misconduct, or an improper state of affairs or circumstances concerning CRA, you are strongly encouraged to report it.</p> <p>A 'disclosable matter' may include, but is not limited to, any actual or suspected:</p> <ul style="list-style-type: none"> • conduct or practices which are dishonest or breach the law; • serious breach of any CRA policy; • harassment, discrimination, victimisation or bullying; • inappropriate accounting, internal accounting controls or auditing matters; • corrupt activities; • offering or accepting a bribe; • theft, fraud or misappropriation of assets; • significant mismanagement or waste of funds or resources; • engaging or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure under this Policy; • serious inappropriate or unethical conduct; • abuse of authority; or • unsafe work practices or environment. <p>Disclosable matters include conduct that may not involve a contravention of a particular law.</p> <p>CRA will take such allegations seriously. It equally expects that any disclosures are made with reasonable grounds for suspicion, are truthful and can be substantiated. Disclosers do not need to prove their allegations; however, they are encouraged to provide evidence if safely available to them. Disclosers can still qualify for protection even if their disclosure turns out to be incorrect.</p> <p>Disclosures that are not about 'disclosable matters' do not qualify for protection under the Whistleblower Protection Scheme but may be protected under other legislation, such as the <i>Fair Work Act 2009</i> (Cth), for example, personal work-related grievances (see section 4 below).</p>
4.	Personal work-related grievances	Personal work-related grievances are not matters of misconduct that can be reported under this Policy and are not matters which qualify for protection under the Whistleblower Protection Scheme. Personal work-related grievances relate to current or former employees and

		<p>have implications for an individual personally but do not have significant implications for CRA and do not relate to misconduct disclosable under this Policy.</p> <p>Examples of personal work-related grievance might include (but are not limited to):</p> <ul style="list-style-type: none"> • an interpersonal conflict between the individual and another employee; • a decision that does not involve a breach of workplace laws; • a decision relating to the employment, transfer or promotion of the individual; • a decision relating to the terms and conditions of employment of the individual; • a decision to suspend or terminate the employment of the discloser, or otherwise to discipline the individual. <p>Personal work-related grievances should be raised with CRA’s Human Resources Manager.</p>				
5.	Who can receive a disclosure?	<p>For the protections under the Whistleblower Protection Scheme to apply, a disclosure must be made directly to an ‘eligible recipient’, listed in sections 5 and 6 of this Policy.</p> <p>A disclosure may be made:</p> <ol style="list-style-type: none"> 1. internally to CRA’s designated Disclosure Officers; 2. to CRA’s external and independent whistleblower service provider – Grapevine; or 3. to other permitted external authorities and entities. <p>1. Making a disclosure internally to CRA</p> <p>CRA supports openness and teamwork. You are encouraged to raise disclosable conduct as early as possible with your manager and to resolve such conduct informally and internally.</p> <p>If you do not feel comfortable or able to raise disclosable conduct with your manager, you may make a disclosure to CRA’s Disclosure Officers, their contact details are set out below.</p> <table border="1" data-bbox="581 1608 1357 1875"> <thead> <tr> <th data-bbox="581 1608 850 1646">Disclosure Officer</th> <th data-bbox="850 1608 1357 1646">Contact Details</th> </tr> </thead> <tbody> <tr> <td data-bbox="581 1646 850 1875">Michael Harvey – Finance and Audit Committee Member</td> <td data-bbox="850 1646 1357 1875">E: michaelharvey@arn.com.au P: 02 8899 9906 M: 0417 938 340 Address: 3 Byfield Street, Macquarie Park, NSW 2113</td> </tr> </tbody> </table>	Disclosure Officer	Contact Details	Michael Harvey – Finance and Audit Committee Member	E: michaelharvey@arn.com.au P: 02 8899 9906 M: 0417 938 340 Address: 3 Byfield Street, Macquarie Park, NSW 2113
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		Peter Colosimo – Finance and Audit Committee Member	E: pcolosimo@novaentertainment.com.au P: 02 9564 9965 M: 0404 999 922 Address: Level 5, 33 Saunders Street, Pyrmont, NSW 2009
		Sarah Kruger – Head of Policy & Legal Affairs	E: sarah.kruger@commercialradio.com.au P: 02 8917 2410 Address: Level 5, 88 Foveaux Street, Surry Hills NSW 2010

You can also raise disclosable conduct with any other officer or senior manager of CRA.

These disclosures can be made anonymously (eg via an email address which does not disclose your name or via a letter).

2. Making a disclosure to independent service provider

If for any reason you do not feel comfortable or able to make a disclosure internally you may do so to CRA’s external and independent whistleblower service provider – Grapevine.

Grapevine acts as the intermediary, providing the means for a discloser to retain anonymity. Disclosures received by Grapevine are reported to CRA in accordance with this Policy. Grapevine enables disclosures to be made anonymously and confidentially.

Grapevine’s reporting options include:

- Online reporting portal: <https://cra.grapevineonline.com.au/>
- Telephone: 1300 933 977
- Mail: PO Box 119, Carlton South, VIC, 3053

3. Making a disclosure to external authorities and entities

While it is CRA’s preference for disclosures to be made internally or via the independent service provider – to give CRA the opportunity to investigate and deal with them – you may choose to raise disclosable matters with external authorities and entities, including:

- Australian Securities & Investments Commission;
- Australia Prudential Regulation Authority;
- Australian Taxation Office;
- Australian Competition and Consumer Commission;
- a Commonwealth authority prescribed for the purposes of Section 1317AA(1) of the Corporations Act;

		<ul style="list-style-type: none"> • to the Commissioner of Taxation for the purposes of Section 14ZZT(1) of the Tax Administration Act; • auditors of CRA; • a lawyer, for the purpose of obtaining legal advice or representations about whistleblower protections.
6.	Public interest and emergency disclosures	<p>Disclosers may qualify for additional protection in certain circumstances where there may be a “public interest” or “emergency disclosure” to members of Parliament and journalists. There are strict rules that apply to receive this protection and disclosers are encouraged to seek independent legal advice before making a disclosure to a member of Parliament or a journalist.</p> <p><u>Public interest disclosure</u> Protections are available if:</p> <ol style="list-style-type: none"> a) the discloser has previously made a disclosure that qualifies for protection; b) at least 90 days has passed since the previous disclosure was made; c) the discloser does not have reasonable grounds to believe that action is being, or has been, taken to address the previous disclosure; d) the discloser has reasonable grounds to believe that making a public interest disclosure would be in the public interest; e) after 90 days has passed, the discloser has given written notice to the recipient of the previous disclosure that includes sufficient information to identify the previous disclosure and states that the discloser intends to make a public interest disclosure; f) the disclosure is made to a journalist (as defined in the <i>Corporations Act</i>) or a member of Parliament (at the Federal, State or Territory level); and g) the extent of information disclosed to the journalist or member of Parliament is no greater than is necessary to inform the recipient of the matter that was the subject of the previous disclosure. <p><u>Emergency disclosure</u> Protections are available if:</p> <ol style="list-style-type: none"> a) the discloser has previously made a disclosure that qualifies for protection; b) the discloser has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health and safety of one or more persons, or to the natural environment; c) the discloser has given written notice to the recipient of the previous disclosure that includes sufficient information to

		<p>identify the previous disclosure and states that the discloser intends to make an emergency disclosure;</p> <p>d) the disclosure is made to a journalist (as defined in the <i>Corporations Act</i>) or a member of Parliament (at the Federal, State or Territory level); and</p> <p>e) the extent of the information disclosed to the journalist or member of Parliament in the emergency disclosure is no greater than is necessary to inform the recipient of the emergency disclosure of the substantial and imminent danger.</p>
7.	<p>How will a disclosure be handled?</p>	<p>CRA's Disclosure Officers have been appointed by CRA to receive disclosures directly from you or from Grapevine.</p> <p>CRA's Disclosure Officers will acknowledge receipt of all disclosures made under this Policy, provided the person making the disclosure can be contacted.</p> <p>As soon as reasonably practicable, CRA's Disclosure Officers will assess whether the matter falls within this Policy and whether it will be formally investigated and will determine the appropriate action to take (which may include the engagement of lawyers, accountants or other advisors). Investigations will either be handled internally or referred to an external investigator.</p> <p>Information will only be disclosed to those people who need to know the information for the purpose of carrying out the investigation. Referral of matters for investigation will be done in accordance with the confidentiality obligations that CRA owes the discloser (see section 9 below). If compliance with these confidentiality obligations will result in the inability to conduct a fair investigation, the discloser will be informed in advance of being identified so they can decide whether to have their identity disclosed.</p> <p>The investigation by CRA's Disclosure Officers (with external assistance as required) will be conducted in a fair, independent and timely manner. At the conclusion of the investigation, a written report will be prepared which shall include:</p> <ul style="list-style-type: none"> • a finding of all relevant facts; • whether the disclosure is proven, not proven or otherwise; • recommendations as to any action that may be taken in respect of the findings. <p>CRA will use the report to determine the action (if any) to be taken, including disciplinary action. The findings will be communicated to</p>

		<p>the relevant parties involved to the extent that it is legally permissible and appropriate to do so.</p> <p>Subject to confidentiality and privacy considerations, the discloser will be kept informed of:</p> <ul style="list-style-type: none"> • when the investigation process has begun; • relevant progress of the investigation; and • the outcome of the investigation.
8.	Anonymous disclosures	<p>You can choose to remain anonymous in making a disclosure under this Policy, over the course of the investigation and after the investigation is finalised and still be protected under the Whistleblower Protection Scheme. You can also refuse to answer questions that you feel could reveal your identity at any time, including during follow-up conversations. CRA encourages disclosers who wish to remain anonymous to maintain ongoing two-way communication with CRA or Grapevine, so CRA can ask follow-up questions or provide feedback.</p> <p>It may not be possible to investigate the disclosure at all, or as thoroughly, if it is made without sufficient details and you have not provided a means to contact you to request further information.</p>
9.	Protections available to disclosers	<p>The following protections are available to disclosers who qualify for protection as a whistleblower:</p> <ul style="list-style-type: none"> • identity protection (confidentiality); • protection from detrimental acts or omissions; • compensation and remedies; and • civil, criminal and administrative liability protection. <p><u>Confidentiality</u></p> <p>Your identity (or information that could lead to your identification) will be kept strictly confidential throughout the investigation process and will not be disclosed by CRA unless:</p> <ol style="list-style-type: none"> a) you consent to disclosing your identity (this consent may be needed to appropriately investigate and resolve the matter); b) CRA considers it necessary to report your concern to a regulator or law enforcement agency such as ASIC, APRA or the AFP; or c) CRA raises the concern with a lawyer for the purpose of seeking legal advice or representation in relation to the operation of Australian whistleblower laws. <p>It is illegal for a person to identify a discloser, or disclose information that is likely to lead to the identification of the discloser, outside the exceptions noted above.</p> <p>CRA has in place the following measures for protecting the confidentiality of a discloser's identity:</p>

		<ul style="list-style-type: none"> • all personal information or reference to the discloser witnessing an event will be redacted; • the discloser will be referred to in a gender-neutral way; • disclosures will be handled and investigated by CRA’s Disclosure Officers; • all paper and electronic documents relating to a disclosure will be stored securely; • access to all information relating to a disclosure will be limited to those directly involved in managing and investigating the disclosure; and • each person who is involved in handling and investigating a disclosure will be reminded about the confidentiality requirements. <p>You can lodge a complaint with CRA’s Disclosure Officers if you believe a breach of your confidentiality as a discloser has occurred. You can also lodge a complaint with a relevant regulator (such as ASIC or the ATO) for investigation.</p> <p><u>Protection against detrimental conduct</u></p> <p>A person cannot engage in conduct that causes detriment to a discloser (or another person), in relation to a disclosure, if:</p> <ol style="list-style-type: none"> a) the person believes or suspects that the discloser (or another person) made, may have made, proposes to make, or could make a disclosure that qualifies for protection; and b) the belief or suspicion is the reason, or part of the reason, for the conduct. <p>CRA will do everything possible to support and protect anyone who:</p> <ul style="list-style-type: none"> • intends to or actually makes a disclosure; • is mentioned in the disclosure; • acts as a witness in relation to a disclosure; • otherwise assists with the investigation and resolution of the disclosure, <p>from detrimental conduct, acts and omissions.</p> <p>Examples of detrimental conduct, acts and omissions include (but are not limited to):</p> <ul style="list-style-type: none"> • dismissal of an employee; • alteration of an employee’s position or duties to their disadvantage; • harassment or intimidation of a person; • harm or injury to a person, including psychological harm; or • damage to a person’s reputation.
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11.	Advice	If you need information and/or advice about whether conduct is covered by this Policy, making a disclosure or the support and protection available, you may discuss the matter in confidence with a member of the CRA Legal team.
12.	Consequences of making a false disclosure	<p>Anyone who makes a disclosure knowing it to be false or misleading may be subject to disciplinary action, including the potential termination of their employment.</p> <p>CRA does not wish to deter staff from making disclosures. In cases where disclosers have some information leading to a suspicion, but not all the details, staff are encouraged to speak up and report the conduct.</p>
13.	Training and communication	Training will be provided to the potential Eligible Recipients of whistleblower reports (outlined in section 5) about how to respond to disclosures made under this Policy.

		This Policy will be incorporated in employee induction information packs and communicated to all CRA employees and officers at least annually via email and is also made available on CRA's website.
14.	Review	CRA will review this Policy periodically to ensure compliance with applicable law and to ensure that it is operating effectively and whether any changes are required. Therefore, this Policy may be amended, modified or waived at CRA's discretion in accordance with applicable law and regulations. Any amendments to this Policy shall be communicated to all CRA employees and officers via email.

Document Control

Date	29 Jan 2024
Author	Sherryn Taylor
Approved by	Finance and Audit Committee
Related documents	<ul style="list-style-type: none"> • Staff Code of Internal Conduct • EEO and Prevention of Discrimination, Harassment & Bullying Policy