



# Whistleblower Policy

Approved by the Board of Directors 18 January 2022

Australia and North America



Integrity

Kiwa Code of Conduct and Compliance

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## 1. Brief description

Requirements detailing the rights of staff to disclose improper conduct confidentially, anonymously, in good faith and on reasonable grounds without the fear of reprisal or detrimental action.

## 2. Introduction

This Policy sets out who is entitled to protection as a whistleblower under this Policy; the protections whistleblowers are entitled to; and how disclosures made by whistleblowers will be handled by Kiwa Group Ltd (Kiwa).

The Policy is made in accordance with the Kiwa Code of Conduct, available on Kiwa's website.

## 3. Improper conduct

Kiwa encourages staff to raise concerns about improper conduct within Kiwa's operations in a confidential manner and, if they wish, on an anonymous basis.

Improper conduct includes:

- A breach of the Kiwa Code of Conduct;
- A breach of Kiwa's Anti-Corruption and Bribery policy;
- A breach of Kiwa's approval practices and guidelines;
- Unethical conduct;
- Financial malpractice, impropriety or fraud;
- Contravention or suspected contravention of legal or regulatory provisions;
- Auditing non-disclosure or manipulation of any audit processes; and
- Any deliberate concealment relating to the above.

## 4. Making a disclosure

Disclosures under this Policy can be made to:

- Kiwa's independent and confidential Whistleblower service (provided by Lighthouse)

**Online:** [www.lighthouse-services.com/constructionsciences](http://www.lighthouse-services.com/constructionsciences)

Direct URL's for English & Spanish:

English - [www.lighthousegoto.com/constructionsciences/eng](http://www.lighthousegoto.com/constructionsciences/eng)

Spanish - [www.lighthousegoto.com/constructionsciences/spa](http://www.lighthousegoto.com/constructionsciences/spa)

**Email:** [reports@lighthouse-services.com](mailto:reports@lighthouse-services.com) (must include company name)

**Toll-Free Telephone:**

Australia 1-800-811-011

New Zealand 000-911

United Kingdom 0-800-89-0011

USA/Canada (English) 844-580-0005

USA/Canada (French) 855-725-0002

Once you dial the number, you will hear a 'tone'. An English language voice prompt will ask for the number you are calling. **Enter 800-603-2869**

(country access code first [click](#) here)

**Facsimile:** +1 (215) 689-3885 (must include company name with report)

- The Company Secretary;

Telephone: +61 7 3518 2700

E-mail: [courtney.marsden@kiwa.com](mailto:courtney.marsden@kiwa.com)

Mail: 1/17 Byres Street, Newstead QLD 4006

- Kiwa's Legal team (Refer to the Kiwa internal directory)
- A manager or member of senior management (Refer to the Kiwa internal directory)

Should a disclosure relate to a member of senior management, the Company Secretary will advise the Directors of Kiwa Group Ltd. If the Company Secretary is implicated, then the Chief Executive Officer is advised.

Disclosures can be made by a current or former:

- officer or employee of the Kiwa Group;
- contractor or supplier of goods and services to the Kiwa Group, or their current and former employees;
- associate of the Kiwa Group; or

- family member of an individual mentioned above.

All disclosures under this policy will be treated in the strictest confidence. Disclosures under this policy can be made anonymously.

## 5. Protection of the whistleblower

Where a person makes a disclosure in good faith and on reasonable grounds, Kiwa will act in the best interest of that person to protect them from any victimisation, adverse reaction or intimidation and ensure they will not be disadvantaged in their employment with Kiwa.

Where disclosures relate to breaches of the *Corporations Act 2001 (Cth)*, to invoke the legislated protection provisions, the person making the disclosure ("Complainant") must identify themselves prior to making the disclosure. Under the legislation, the identity of the Complainant can only be disclosed to Australian Securities & Investments Commission, Australian Prudential Regulation Authority, Australian Federal Police, or the Commissioner of Taxation if the disclosure concerns the Kiwa Group's tax affairs or the tax affairs of an associate of the Kiwa Group. In all other circumstances, the identity of a Whistleblower (or information that is likely to lead to their identity becoming known) must be kept confidential unless the Whistleblower has consented to the disclosure.

## 6. Investigation of disclosures

Kiwa will investigate all disclosures of improper conduct made under this policy as soon as possible after receipt of the disclosure, removing any information which identifies or may identify the discloser of the information (the potential Whistleblower) prior to doing so (unless the potential Whistleblower has provided their consent to that disclosure). The investigation will be conducted in a timely, thorough, confidential, objective and impartial manner recognising the principles of natural justice and best practice investigative techniques. Complainants, where possible, will be provided with feedback regarding the outcome of the investigation.

The Company Secretary is responsible for determining the scope of, and resources applied to, each investigation.

The outcome of the investigation must be reported to the Chief Executive Officer and Chief Financial Officer and may be reported to the Whistleblower and any persons affected as the Company Secretary considers appropriate.

A Whistleblower may raise any concerns or complaints regarding this policy or their treatment with the Company Secretary.

## 7. Responsibilities

The Company Secretary is responsible for the administration of this policy. His/her responsibilities also include:

1. Receive all disclosures from staff, management or the independent Whistleblower service and acknowledge receipt with the complainant (if possible);
2. Appropriately investigate all disclosures ensuring the principles of natural justice are applied to the respondent(s) of any disclosure and investigation;
3. Report all disclosures to the CEO;
4. Provide reports relating to disclosures to Kiwa Legal as required;
5. Determining, an appropriate response to the outcome of any investigation, particularly in issues involving accounting and auditing matters; and
6. Taking appropriate corrective action when applicable.

## 8. Policy review

This policy must be reviewed by the Company Secretary & General Counsel at least every 2 years to ensure it is operating effectively. Any recommended changes must be approved by the Chief Executive Officer and the Chief Financial Officer.

## Document history

Effective Date	Description of Revision	Prepared By	Reviewed By	Approved By
09/05/2019	Draft issue for concept review	L Whitton		
09/05/2019	Updated for entity change	L Whitton		
22/07/2019	Renamed	L Whitton		
22/07/2019	Reformatted	M Morrison		
24/05/2021	Reviewed & amended for ARCC Approval	C Marsden		
25/06/2022	Approved	-	-	Audit, Risk & Compliance Committee
18/01/2022	Review	C Marsden		
16/08/2022	Formatting – change from Intega to Kiwa template and replaced Intega with Kiwa. Updated contact numbers.	J Williams	C Marsden	C Marsden