

## Attachment 1 – Protections provided by Australian law to Australian employees

You are encouraged to report potential Reportable Conduct under this policy. However, the law offers protections in other cases if an “eligible whistleblower” reports “disclosable conduct” to an “eligible recipient” and at the time of making the report has reasonable grounds to believe that the information reported was true. If you would like more information about the legal protections or how to raise reports to comply with Australian law, please contact the legal team.

### Who is an eligible whistleblower?

You are an eligible whistleblower if you are currently, or previously have been, either:

- a. an officer of Iress
- b. an employee of Iress, including any volunteers and work experience students
- c. a person who supplies goods or services to Iress, whether paid or unpaid, or an employee of such a person
- d. an associate of Iress; or
- e. a spouse, relative or dependent of a person referred to above.

### Disclosable matters and eligible recipients

Certain information that is disclosed by an eligible whistleblower to certain people or organisations is protected by law. Examples of this information and recipients are provided in the table below:

Information reported or disclosed	Recipient of disclosed information
<p><b>General disclosable matters</b></p> <ul style="list-style-type: none"> <li>● Information about actual or suspected misconduct, or an improper state of affairs or circumstances in relation to Iress, or a related body corporate</li> <li>● This includes information that Iress, or any officer or employee of the Company or a related body corporate has engaged in conduct that: <ul style="list-style-type: none"> <li>○ contravenes or constitutes an offence against certain legislation (eg the Corporations Act);</li> <li>○ represents a danger to the public or the financial system; or</li> <li>○ constitutes an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more</li> <li>○ Note that “<b>personal work-related grievances</b>” are not protected disclosures under the law, except as noted below</li> </ul> </li> </ul>	<p><b>Recipients for general disclosable matters</b></p> <ul style="list-style-type: none"> <li>● A person authorised by Iress to receive protected disclosures – i.e. Disclosure Officers under this Policy</li> <li>● An officer or senior manager of Iress or a related body corporate (an officer includes all directors and the company secretary)</li> <li>● An auditor, or a member of an audit team conducting an audit, of Iress or a related body corporate</li> <li>● An actuary of Iress or a related body corporate</li> <li>● ASIC or APRA</li> <li>● A legal practitioner for the purpose of obtaining legal advice or legal representation</li> </ul>
<p><b>Tax-related disclosable matters</b></p>	<p><b>Recipients for any tax-related disclosable matters</b></p>

Information reported or disclosed	Recipient of disclosed information
<ul style="list-style-type: none"> <li>Information about misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of Iress 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</li> </ul>	<p>An auditor, or a member of an audit team conducting an audit, of Iress or a related body corporate</p> <ul style="list-style-type: none"> <li>A registered tax agent or BAS agent who provides tax services or BAS services to Iress or related body corporate</li> <li>A director, secretary or senior manager of Iress</li> <li>An employee or officer of Iress or related body corporate who has functions or duties that relate to the tax affairs of Iress or related body corporate</li> </ul>
<p><b>Further tax-related information</b></p> <ul style="list-style-type: none"> <li>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</li> </ul>	<p><b>Recipients for any further tax-related information</b></p> <ul style="list-style-type: none"> <li>Commissioner of Taxation</li> </ul>

### Public interest disclosures

You may make a disclosure in the public interest to a member of parliament or a journalist if:

- you have previously made that disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation; and
- at least 90 days have passed since the disclosure was made you do not have reasonable grounds to believe that action is being, or has been, taken to address the misconduct to which the previous disclosure related; and
- you have reasonable grounds to believe that making a further disclosure of the misconduct would be in the public interest; and
- after the end of the 90-day period you notify the body to whom you made the disclosure (ASIC, APRA or other Commonwealth body) in writing with sufficient information to identify the previous disclosure, and state that you intend to make a public interest disclosure to a member of parliament or a journalist; and
- the extent of the information disclosed in the public interest disclosure is no greater than is necessary to inform the recipient of the misconduct or the improper state of affairs or circumstances.

### Emergency disclosures

You may make an emergency disclosure to a member of parliament or a journalist if:

- you previously made that disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation;
- you have reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
- you notify the body to whom you made the disclosure (ASIC, APRA or other Commonwealth body) in writing with sufficient information to identify the previous disclosure, and state that you intend to make an emergency disclosure to a member of parliament or a journalist;
- the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the recipient of the substantial and imminent danger.

It is important to understand that a report may only be made to a journalist or a parliamentarian in the circumstances described above. You should seek independent legal advice before making a public interest

disclosure or an emergency disclosure to a member of parliament or a journalist.

### **Personal work-related grievances**

This policy explains that 'personal work-related grievances' are generally not protected by Australian law. However, legal protections for disclosures solely about personal employment related matters are only available under Australian law in limited circumstances. A disclosure of a personal work-related grievance will remain protected if, in summary:

- a. if it includes information about Reportable Conduct or information about Reportable Conduct includes or is bundled with a report of Reportable Conduct;
- b. it includes information about Reportable Conduct beyond an individual's personal circumstances, demonstrates a systemic issue within Iress or has significant implications for the organisation;
- c. concerns detriment to you because you have or may be considering reporting Reportable Conduct; or
- d. It is made to a legal practitioner for the purposes of obtaining advice or legal representation in relation to the operation of the law about whistleblowers.

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

- a. has significant implications for an entity regulated under the law that do not relate to the discloser;
- b. 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;
- c. concerns conduct that represents a danger to the public or financial system; or
- d. concerns conduct prescribed by the regulations.

### **Specific protections and remedies**

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

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

The law also states that if you make a protected disclosure you are protected from any of the following legal actions for doing so:

- a. Civil liability (e.g. any legal action against you for breaching an employment contract, a duty of confidentiality or another contractual obligation);
- b. Criminal liability (e.g. legal action against you for unlawfully releasing information, or other use of the Protected Report against you in a criminal proceeding (other than for making a false disclosure));
- c. Administrative liability (e.g. disciplinary action for making the Protected Report); and that
- d. in some circumstances (eg if the disclosure has been made to a regulator) the information you provide is not admissible in evidence against you in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information; and
- e. no contractual or other remedy may be enforced or exercised against you on the basis of the disclosure.

You are still responsible for your own actions. These protections do not prevent action being taken against you for any Reportable Conduct that you are involved in that is revealed in your report.