



# PricewaterhouseCoopers Australia

## **Whistleblower Policy**

November 2023



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## 1. Why is protecting Whistleblowers important?

The trust that our clients, communities and our people place in us, and in our high standards of ethical behaviour, are fundamental to everything we do.

As we go about our work, it's important we have a frame of reference for the decisions we make every day. Our [Code of Conduct and Third Party Code of Conduct](#) (the **Codes**) can guide us, no matter where we are or what we do. It's how we do business.

As part of our commitment to building trust in society, we encourage the reporting by whistleblowers of any suspected or actual misconduct or an improper state of affairs or circumstances involving our business and will ensure that those persons who make such a report can do so without fear of detrimental conduct. This policy details the framework for receiving, investigating, and addressing whistleblower reports where they concern the activities of PricewaterhouseCoopers Australia and each of its corporate entities (**PwC Australia**)<sup>1</sup>.

Reporting of personal work-related grievances are covered by PwC Australia's internal grievance policies, except as otherwise provided below in section 10.

## 2. What type of reports are covered under this policy?

This policy applies to the making of reports regarding suspected or actual misconduct or an improper state of affairs or circumstances relating to PwC Australia (**Whistleblower Report**).

The purpose of this policy is to:

- encourage genuine concerns to be raised as soon as possible about suspected or actual misconduct or an improper state of affairs or circumstances or any other behaviour which is inconsistent with any of PwC Australia's values or policies, without the person raising the concern being subject to detrimental conduct;
- provide guidance in relation to how to raise those concerns, how they will be investigated and the support available for individuals raising concerns under this policy; and
- comply with legislative requirements to ensure statutory protection is afforded to eligible individuals who make a Whistleblower Report that qualifies for protection under the Corporations Act or *Taxation Administration Act 153* (Cth) (**Tax Administration Act**) (together, the **Whistleblower Laws**).

If you have any questions about the scope of this policy, please contact the Business Ethics Team via the [PwC Ethics Helpline](#).

## 3. What type of reports are not covered under this policy?

This policy does not apply to reports relating solely to:

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<sup>1</sup> The whistleblower laws under the Corporations Act 2001 (Cth) (Corporations Act) do not apply to partnerships or to employees reporting personal work-related grievances. Although the whistleblowing provisions under the Corporations Act do not apply to partnerships, we encourage the reporting of any suspected or actual misconduct or an improper state of affairs or circumstances regarding the PwC partnership in accordance with this policy. In those circumstances, notwithstanding that the protections do not apply by reason of the Corporations Act, PwC will apply the protections by reason of this policy.

- external entities, including PwC Australia's clients; and
- personal workplace-related grievances which are covered by PwC Australia's internal grievance policies (accessible by PwC personnel (only) on the internal PwC policy platform), except as otherwise provided below in section 10.

Disclosures relating to external entities may be covered by that entity's whistleblower policy.

#### 4. What is a Whistleblower Report?

A Whistleblower Report for the purposes of this policy is one that is made:

- by an **Eligible Whistleblower** who has reasonable grounds to suspect Wrongdoing;
- about **Wrongdoing**; and
- directly to an **Eligible Recipient**.

For information on the statutory protections available for Whistleblower Reports that qualify for protection under the Whistleblower Laws, see **Annexure A**.

#### 5. Who is an Eligible Whistleblower?

Eligible Whistleblowers include any:

- current or former employees of PwC Australia;
- current or former partners, officers or associates of PwC Australia (for example, a partner of the PwC Australia partnership or a director or company secretary of a PwC Australia company);
- current or former PwC Australia suppliers, employees of a PwC Australia supplier, contractors, subcontractors, or volunteers; or
- relatives, dependants, or spouse of an individual identified above,  
(each, an **Eligible Whistleblower**).

#### 6. What is Wrongdoing?

It is not possible to provide an exhaustive list of the activities which should be reported for the purpose of this policy. Generally, Wrongdoing includes any conduct of any person connected with PwC Australia, which an Eligible Whistleblower has reasonable grounds to suspect is:

- misconduct or an improper state of affairs, including in relation to PwC Australia's tax affairs;
- an offence or contravention of the law punishable by imprisonment for 12 months or more;
- a contravention of Commonwealth or State laws including (without limitation) the Corporations Act, the *Australian Securities and Investments Commission Act 2001* (Cth), the *Banking Act 1959* (Cth), the *Financial Sector (Collection of Data) Act 2001* (Cth), the *Insurance Act 1973* (Cth), the *Life Insurance Act 1995* (Cth), the *National Consumer Credit Protection Act 2009* (Cth) or the *Superannuation Industry (Supervision) Act 1993* (Cth);

- a danger to public safety or the stability of, or confidence in financial system indicative of systemic issues, dishonest or unethical behaviour or practices; or
- other conduct which causes harm, or has potential to cause harm to PwC Australia, or is prohibited by the Codes.

Further examples of Wrongdoing that are specific to PwC Australia's business operations and practices are included in **Annexure B**.

Please note Wrongdoing may not necessarily involve a contravention of a particular law – for example, where the information would be of interest to a regulatory authority or suggest a risk of client harm. In addition, information that suggests a significant risk to public safety or stability in the financial system is Wrongdoing even if it does not involve a breach of a particular law. Questions in relation to the type of conduct or behaviour that may amount to Wrongdoing and that is covered by this policy and the Whistleblower Laws should be directed to the Business Ethics Team via the PwC Ethics Helpline – see contact details below. Alternatively, you may seek independent legal advice about those matters.

An Eligible Whistleblower can still qualify for protection even if their Whistleblower Report turns out to be incorrect or unsubstantiated provided, they have a reasonable basis for making the report. However, non-compliance with this policy by PwC Australia personnel, including where such personnel knowingly making a report that is false or without reasonable grounds, is a serious matter and may result in disciplinary action.

Generally, Wrongdoing does not include personal work-related grievances – see section 10 below.

**PwC Australia personnel** includes a partner, director, officer, employee or independent contractor of PwC Australia.

It is important to be aware that reports which are not about Wrongdoing do not qualify for protection under the Whistleblower Laws. In some circumstances, disclosures which do not qualify as Wrongdoing may be protected under other legislation, such as the *Fair Work Act 2009*.

## 7. Who is an Eligible Recipient?

An Eligible Whistleblower can make a Whistleblower Report to the Business Ethics Team (via the PwC Ethics Helpline), each of which is an Eligible Recipient. The PwC Ethics Helpline is operated by third party provider contracted by PwC Australia to confidentially receive, document and provide Whistleblower Reports to the Business Ethics Team. For information on other categories of Eligible Recipients, and on special categories of Whistleblower Reports that qualify for protection under the Whistleblower Laws, see **Annexure B**.

## 8. How can I make a Whistleblower Report?

You can make a Whistleblower Report to the Business Ethics Team confidentially by phone or online using the [PwC Ethics Helpline](https://pwc.com/ethicshelpline) (pwc.com/ethicshelpline). Both the phone and online

options are available 24 hours a day, seven days a week. Alternatively, you may make a Whistleblower Report to another Eligible Recipient listed in **Annexure B**.

When making a Whistleblower Report, we encourage you to provide as much information as possible so that your report can be investigated. Some useful details include:

- date, time and location;
- names of person(s) involved, roles and their business group;
- your relationship with the person(s) involved;
- the general nature of your concern;
- how you became aware of the issue;
- possible witnesses; and
- other information that you have to support your report.

When a Whistleblower Report is received, your identity and the information you provide will be held securely with access limited to only the individuals necessary to investigate your Whistleblower Report, and to support and protect you.

In some circumstances, it may be necessary for PwC Australia to disclose information received to appropriate regulatory authorities, law enforcement bodies or to other persons as it considers necessary for the purpose of conducting an investigation into the information.

## **9. Can I remain anonymous when making a Whistleblower Report?**

You can remain anonymous when making a Whistleblower Report, including by using a pseudonym and still qualify for protection under this policy and also the Whistleblower Laws. There is no requirement to identify yourself at any stage during the reporting or investigation process. You may also refuse to answer questions that you feel may reveal your identity.

We will respect your right not to identify yourself. However, if you choose to remain anonymous, it may limit our ability to properly investigate the matter you are reporting, and to support you. Should you choose to remain anonymous, you can still obtain updates or report concerns about detrimental conduct by contacting the [PwC Ethics Helpline](#) and providing a reference number to identify your Whistleblower Report.

There is also a statutory confidentiality regime which applies to Eligible Whistleblowers making a Whistleblower Report. Further detail regarding the confidentiality regime is set out in **Annexure A**.

## **10. What should I do if I have a personal work-related grievance?**

While we encourage everyone to speak up about concerns, reports solely relating to personal work-related grievances are not generally covered by this policy, but they may have protection under other legislation.

Personal work-related grievances typically relate to an individual's employment arrangements, performance and/or remuneration outcomes, former employment or personal circumstances, and do not have significant implications for PwC Australia or the community (e.g., an interpersonal conflict between you and another employee).

For PwC Australia personnel, personal work-related grievances can be reported under PwC Australia's internal grievance policies.

There may be some instances where a personal work-related grievance also has significant implications for PwC Australia, and in these circumstances, it will be considered a Wrongdoing for the purposes of this policy and the Whistleblower Laws. For example, a personal work-related grievance may still qualify for protection if it includes information about misconduct or an improper state of affairs or circumstances beyond an individual's personal circumstances or demonstrates a systemic issue within PwC Australia.

Further, any report of detrimental conduct against a person in contravention of this policy should be made under this policy and will be considered to be Wrongdoing and addressed in accordance with this policy. See below for information on detrimental conduct in connection with Whistleblower Reports made or proposed to be made in accordance with this policy.

## **11. How does PwC Australia investigate Whistleblower Reports?**

The Business Ethics Team is part of PwC Australia's risk management and corporate governance framework and has oversight of the management of Whistleblower Reports. This includes oversight of the investigation of matters raised via the PwC Ethics Helpline. The Business Ethics Team takes all concerns seriously. Once the Business Ethics Team receives your Whistleblower Report, the Business Ethics Team will:

- make an initial assessment of appropriate action;
- aim to contact you within three business days to acknowledge receipt and check on your wellbeing (if you have provided your name and contact details);
- engage with you to put in place appropriate measures to support you;
- conduct preliminary inquiries to determine whether your report qualifies for protection under this policy and if an investigation is possible and appropriate; and if so
- appoint an appropriate internal or external investigator to investigate your report.

## **12. What happens during the investigation?**

While the investigative steps required may vary based on the nature of your Whistleblower Report, investigations will generally include steps for planning, evidence gathering, analysis, documentation, and reporting. It may be necessary to conduct interviews with witnesses or a person who is the subject of your Whistleblower Report. Where this occurs, and at all times during the investigation process, the Business Ethics Team will not share your identity without your consent and will take all reasonable steps to ensure that information that might allow you to be identified is kept confidential.

After appointing an investigator, the Business Ethics Team will monitor the investigation to:

- ensure it is conducted in a timely, fair, and objective manner;
- ensure your identity, or any information that would likely lead to your identification, is not disclosed without your consent. For example, we may choose to use gender-neutral language or redact any identifying information to prevent your identity from being revealed;

- aim to provide you with status updates at agreed intervals on the progress of the investigation subject to privacy, confidentiality, or other legal obligations. However, if you choose to remain anonymous, we may not be able to provide you with status updates unless you provide a method to allow two-way communication, or otherwise contact the [PwC Ethics Helpline](#);
- inform you if the Business Ethics Team anticipates a delay in the investigation; and
- ensure appropriate action is taken to address any issues identified.

Decisions about the investigation process or any action required as a result of an investigation are not made by any person alleged to have been involved in Wrongdoing.

### **13. Once the investigation is complete, what will the Business Ethics Team do?**

After an investigation, we will attempt to contact you to provide a final status update. Typically, you will be contacted through the channel used for making the original Whistleblower Report (including through anonymous channels where you have provided contact information to permit two way communication, or otherwise via the [PwC Ethics Helpline](#)).

Depending on the circumstances of the Wrongdoing and any privacy, confidentiality or other legal obligations, information provided to you about the investigation may be limited. Prior to resolving your Whistleblower Report, we will ensure that any concerns about detrimental conduct have been addressed.

Business issues identified during an investigation may be assigned to the relevant business unit leader for remediation, while protecting the confidentiality of your identity as outlined above.

### **14. What protection is provided by PwC Australia?**

#### General protections available

There are certain protections available to Eligible Whistleblowers under the Whistleblower Laws. For more information about these protections, see **Annexure A**.

#### No tolerance for detrimental conduct

PwC Australia will not penalise you for making a Whistleblower Report and will not tolerate any form of detrimental conduct (actual or threatened) against you for doing so (or because you have been involved in an investigation of a Whistleblower Report). The protection against detrimental conduct extends to you if you could make or propose to make a Whistleblower Report.

Detrimental conduct includes dismissal, injury, demotion, discrimination, harassment, intimidation, disciplinary action, bias, threats or other unfavourable treatment because the Eligible Whistleblower made a disclosure under this policy. Detrimental conduct does not include reasonable administrative action (for example, moving your location of work away from another individual the subject of your Whistleblower Report) or managing unsatisfactory work performance in line with PwC Australia's performance management framework.



Any PwC Australia personnel who carries out or threatens detrimental conduct will be in breach of this policy and may be subject to disciplinary action (which may include termination of employment).

There could also be external consequences, such as potential criminal liability. Any concerns about detrimental conduct may be reported to the [PwC Ethics Helpline](#).

## **15. What support is available to PwC personnel?**

Each Whistleblower Report will be assigned to a Business Conduct Officer, who will provide support, including in relation to taking all reasonable steps to manage risks of detrimental conduct. The Business Conduct Officer will:

- refer you to support to assist you in maintaining your wellbeing;
- review whether your workplace arrangements are appropriate and safe while a matter is being investigated (e.g. there may be a need to use PwC Australia's flexible working arrangements to work remotely, or potentially change your regular working arrangements); and
- address any alleged detrimental conduct you may report.

These protections are also extended to people who are involved in an investigation of a Whistleblower Report.

In addition, the Business Conduct Officer may offer the following support to you:

- providing an open line of communication for you to report any concern about detrimental conduct;
- engaging an independent contact person from our wellness team to assist you and respond to any of your questions or concerns;
- referring you to the Employee Assistance Program (CARE – see <<https://bewell.pwc.com.au/care>>), which has been established to provide an avenue for certain PwC Australia personnel and their immediate family members to access confidential counselling and advice; and
- providing you with progress updates at intervals, and advising you on the investigation outcome (where appropriate).

These supports are also extended to people who are involved in an investigation of a Whistleblower Report.

If you are not PwC Australia personnel, PwC Australia may be able to offer you support but it may be different to the support that PwC Australia can provide to PwC Australia personnel, for practical reasons.

## **16. Can I escalate my concerns?**

You can escalate the following concerns directly to the Business Conduct Leader using the PwC Ethics Helpline and addressing such concerns for the attention of the Business Conduct Leader:

- concerns about the PwC Ethics Helpline or the relevant Business Conduct Officer;

- concerns that the relevant Business Conduct Officer has not adequately addressed a concern about detrimental conduct; and
- concerns arising about the actions taken under this policy.

The Business Conduct Leader will consider the concerns and assess whether any further action is required.

### **17. When might the confidentiality of my identity be difficult to protect?**

The confidentiality of your identity might be difficult to protect if your Whistleblower Report includes concerns that are personal in nature, or if it relates to information that only you or a small number of people have access to (for example, information you have been told in confidence).

For the purpose of protecting the confidentiality of your identity, if you have made a Whistleblower Report, we encourage you to limit discussing your Whistleblower Report, including with other colleagues, or with the media without meeting the required criteria for protection – see **Annexure B**.

### **18. What happens if I am the subject of a Whistleblower Report?**

During the investigation process, if you are the subject of a Whistleblower Report, we will ensure that:


- you are afforded fair treatment and an impartial investigation in accordance with this policy;
- your identity as the subject of a Whistleblower Report will be kept confidential to the extent it is possible and reasonable, subject to the requirements of law and this policy;
- within the constraints of confidentiality, you may be:
  - informed as to the substance of the allegations made in respect of you; and
  - given a reasonable opportunity to respond to those allegations; and
- where the Business Ethics Team knows that you are aware of the investigation, you will be advised of the investigation outcome (subject to privacy, confidentiality or other legal obligations).

### **19. What should I do if I receive a Whistleblower Report?**

If you are PwC Australia personnel and you receive a Whistleblower Report from another person, please promptly contact PwC Australia's Office of General Counsel (**OGC**) for assistance. OGC can assist you to understand and comply with your obligations in relation to the Whistleblower Report, especially your obligations regarding confidentiality.

### **20. Policy availability and awareness**

This policy is made available to PwC Australia personnel on PwC Australia's intranet site. This policy is also publicly available via PwC Australia's website.



Training on this policy is provided to certain PwC Australia personnel on an annual basis including specialist training to Eligible Recipients about their specific responsibilities under the policy and the Whistleblower Laws.

## **21. Administration Information Schedule**

This policy is to be reviewed at least once every 3 years. This version: November 2023.

## **Annexure A – Protections available under the Whistleblower Laws**

### **Confidentiality**

PwC Australia is committed to ensuring that Whistleblower Reports are managed in accordance with statutory confidentiality regimes where applicable.

There are serious penalties for PwC Australia and/or individuals if they do not comply with legislative requirements under the Whistleblower Laws regarding the confidentiality of an Eligible Whistleblower's identity.

When implementing any process under this policy, PwC Australia will:

- not disclose the identity of an Eligible Whistleblower other than in accordance with this policy;
- ensure that information contained in a Whistleblower Report is only disclosed to the extent necessary to conduct an investigation or administer this policy or where required for the purpose of obtaining legal advice; and
- take reasonable steps to reduce the risk that the Eligible Whistleblower will be identified as part of any process conducted under this policy.

Steps PwC Australia will take in practice to protect the confidentiality of an Eligible Whistleblower's identity include, but are not limited to:

- redacting, where possible, personal information or references to an Eligible Whistleblower witnessing an event;
- contacting an Eligible Whistleblower (where possible) to help identify aspects of their Whistleblower Report that could inadvertently identify them; and
- reminding individuals involved in handling and investigating a Whistleblower Report of confidentiality requirements.

We will only disclose an Eligible Whistleblower's identity, or information that will likely lead to identification, with the Eligible Whistleblower's prior consent, or in limited instances where permitted by law, including the following:

- where PwC Australia is legally obliged to disclose the Eligible Whistleblower's identity; or
- it is reasonably necessary to investigate the matter (including where necessary to prevent or reduce threats to health, safety, welfare or property).

In all circumstances (including where it is reasonably necessary to share information to investigate the matter), we will take all reasonable steps to reduce the risk that an Eligible Whistleblower will be identified without their prior consent.

If an Eligible Whistleblower thinks there has been a breach of confidentiality, an Eligible Whistleblower can lodge a complaint with the Business Conduct Leader under the process described above. An Eligible Whistleblower may also lodge a complaint with a regulator, such as ASIC, APRA or the ATO, for investigation.

## Statutory protections available

Under the Whistleblower Laws, the protections available to an Eligible Whistleblower who makes a Whistleblower Report in relation to a Wrongdoing to an Eligible Recipient include (in accordance with the legislative provisions):

- the right to have their identity protected;
- the right to have information provided as part of the disclosure securely and confidentially handled;
- the right to be protected from actual or threatened detrimental conduct;
- the right to be protected from civil, criminal or administrative legal action (including disciplinary action);
- the right to compensation and other remedies (including a right not to be required to pay costs incurred by another person when litigation is commenced); and
- the right not to be required to disclose their identity before any court or tribunal.

However, the protections outlined above do not grant immunity for any misconduct an Eligible Whistleblower has engaged in that is revealed in their Whistleblower Report.

The protections apply from the time a Whistleblower Report is made irrespective of whether a report has been made internally (for example, to the Business Ethics Team), externally or to a legal practitioner, regulatory body or a public interest or emergency disclosure in accordance with the requirements of the Corporations Act (set out in **Annexure B**). A Whistleblower Report can be made anonymously and still be protected under the Whistleblower Laws.

Disclosures to a legal practitioner for the purposes of obtaining legal advice or legal representation under the Whistleblower Laws are protected (even if the event that the legal practitioner concludes that a disclosure does not relate to a Wrongdoing).

If an Eligible Whistleblower suffers or is likely to suffer loss, damage or injury in relation to a Whistleblower Report, they may be eligible under certain circumstances (for example, because PwC Australia failed to take reasonable precautions to prevent detrimental treatment suffered by the Eligible Whistleblower) to pursue compensation or other remedies.

If you believe you are an Eligible Whistleblower who has made a Whistleblower Report that qualifies for statutory protection and are entitled to such remedies, we encourage you to seek independent legal advice or to contact ASIC, APRA or the ATO.

Any further questions about these protections should be directed to the Business Conduct Leader.

## What reports might not qualify for protection?

A report might not qualify for protection under Whistleblower Laws where:

- an individual's conduct is revealed to be part of the Wrongdoing;
- there are no reasonable grounds for making a report; or
- false or misleading information is knowingly given within a report.

## **Annexure B – Other Eligible Recipients, further examples of Wrongdoing and special categories of Whistleblower Reports which may qualify for protection**

### **Other Eligible Recipients**

PwC Australia personnel who are Eligible Recipients include:

- directors and company secretaries of certain PwC Australia companies; and
- PwC Australia's Management Leadership Team.
- PwC Australia's Ethics and Business Conduct Leader.

External parties who are Eligible Recipients in relation to PwC Australia include auditors of PwC Australia companies, which includes Bradfield Partners.

If the Wrongdoing relates to PwC Australia's tax affairs, PwC Australia personnel who are Eligible Recipients also include:

- PwC Australia's tax and BAS agents; and
- all PwC Australia partners.

Other entities who are eligible to receive Whistleblower Reports include:

- certain regulators including ASIC, APRA, and, for tax matters, the ATO; and
- an external legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the Whistleblower Laws.

If you are PwC Australia personnel and you receive a Whistleblower Report, please promptly contact PwC Australia's OGC for assistance.


### **Further examples of Wrongdoing**

Further examples of Wrongdoing include:

- fraud;
- corrupt behaviour;
- unethical behaviour or misconduct, including breaches of the Codes;
- modern slavery or human trafficking, including within PwC Australia's supply chain or customers;
- legal or regulatory non-compliance;
- questionable accounting or auditing practices;
- the concealment of any wrongdoing;
- detrimental treatment of a whistleblower or potential whistleblower;
- conduct that represents a danger to the public or the financial system; and
- an improper state of affairs (including tax affairs) or circumstances relating to PwC Australia generally.

### **Special categories of Whistleblower Reports**

#### Public interest disclosures



There is a special category of Whistleblower Reports where an Eligible Whistleblower has reasonable grounds to believe that reporting Wrongdoing to a parliamentarian or journalist is in the public interest. The Whistleblower Report must meet all of the specific criteria to qualify for protection, which include:

- the Whistleblower Report has already been reported to a regulator which is eligible to receive Whistleblower Reports (see above);
- at least 90 days have passed since the Whistleblower Report was reported to the regulator;
- the Eligible Whistleblower has reasonable grounds to believe that the regulator is not taking (or has not taken) appropriate action; and
- the Eligible Whistleblower has notified the regulator in writing that they intend to report the matter to a parliamentarian or journalist as a public interest disclosure.

Independent legal advice should be sought prior to making such a public interest disclosure.

#### Emergency disclosures

There is also a special category of Whistleblower Reports where an Eligible Whistleblower has reasonable grounds to believe that their report concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment.

The Whistleblower Report must meet specific criteria to qualify for protection, which include:

- the Whistleblower Report has already been reported to an eligible regulator; and
- an Eligible Whistleblower has notified the regulator in writing that they intend to report the matter to a parliamentarian or journalist as an emergency disclosure.

Independent legal advice should be sought prior to making such an emergency disclosure.



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