

WHISTLEBLOWER POLICY – COWBOYS LEAGUES CLUB LIMITED AND COWBOYS HOLDINGS PTY LTD

1. PURPOSE

- 1.1 The Company is committed to ensuring the highest standards of integrity and promoting a culture of corporate compliance, ethical behavior and good corporate governance. As part of this commitment, the Company acknowledges the need to implement robust procedures to ensure that anyone that reports conduct contrary to these standards can do so without fear of reprisal, discrimination, intimidation or victimisation.
- 1.2 The Company has developed this policy to:
- (a) identify the categories of people that are protected under the whistleblower regime, explain how those persons can report disclosable matters and set out how those matters will be investigated;
 - (b) describe how the Company will protect the identity of persons making disclosures that are protected under the whistleblower regime and safeguard them from detriment and retaliation;
 - (c) ensure individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported;
 - (d) ensure that any protected disclosures are dealt with appropriately and on a timely basis;
 - (e) provide transparency around the Company's framework for receiving, handling and investigating disclosures;
 - (f) help deter wrongdoing by encouraging more disclosures of wrongdoing to the Company; and
 - (g) support the Company's values, its long-term sustainability and reputation, and to meet its legal and regulatory obligations.

2. DEFINITIONS

- 2.1 The meanings of the terms used in this policy are set out below.

| Term | Meaning |
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| APRA | the Australian Prudential Regulation Authority. |
| ASIC | the Australian Securities and Investments Commission. |
| Associate | for disclosures that do not involve the tax affairs of the Company: <ul style="list-style-type: none">(a) has the same meaning as in the Corporations Act; and for disclosures that involve the tax affairs of the Company: <ul style="list-style-type: none">(b) has the same meaning as in section 318 of the <i>Income Tax Assessment Act 1936</i> (Cth). |

| Term | Meaning |
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| Company | each of Cowboys Leagues Club Limited ACN 066 187 157 and Cowboys Holdings Pty Ltd ACN 154 258 349 (as the context requires) |
| Corporations Act | the <i>Corporations Act 2001</i> (Cth). |
| Disclosable Matter | has the meaning set out in clause 5. |
| Discloser | an Eligible Whistleblower who makes a Protected Disclosure. |
| Eligible Recipient | <p>for disclosures that do not involve the tax affairs of the Company:</p> <ul style="list-style-type: none"> (a) an officer (including any director or secretary) or Senior Manager of the Company or a related body corporate; (b) an auditor or member of an audit team conducting an audit of the Company or a related body corporate; (c) an actuary of the Company or a related body corporate; (d) a person authorised by the Company to receive disclosures that may qualify for protection under the Whistleblower Laws (including the persons set out in Schedule 1 below); <p>for disclosures that involve the tax affairs of the Company:</p> <ul style="list-style-type: none"> (e) an officer or Senior Manager of the Company; (f) employees or officers of the Company who have functions or duties that relate to the tax affairs of the Company; (g) the Company's appointed auditor, registered tax or business activity statements (BAS) agent; and (h) persons or bodies prescribed by the Whistleblower Laws as eligible recipients (including the persons set out in Schedule 1 below). |
| Eligible Whistleblower | <p>an individual who is, or has been:</p> <ul style="list-style-type: none"> (a) an officer of the Company; (b) an employee of the Company, including those employed on a permanent, part-time, fixed-term or temporary basis or as an intern or secondee; (c) a supplier of services or goods to the Company (whether paid or unpaid) including a contractor, volunteer, consultant or business partner; (d) an employee of a supplier of services or goods to the Company (whether paid or unpaid); (e) an Associate of the Company; (f) a Relative of an individual referred to in any of clauses (a) |

| Term | Meaning |
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| | to (d); |
| | (g) a dependant of an individual referred to in any of clauses (a) to (d), or of such individual's spouse; or |
| | (h) an individual prescribed by the regulations. |
| Emergency Disclosure | has the meaning set out in clause 9.3. |
| Personal Work-related Grievance | (a) a grievance about any matter in relation to the Discloser's employment, or former employment, having (or tending to have) implications for the Discloser personally; and |
| | (b) which does not have significant implications for the Company. |
| Protected Disclosure | a disclosure made pursuant to clause 4.1, which is protected by the Whistleblower Laws. |
| Public Interest Disclosure | has the meaning set out in clause 9.1. |
| Relative | a spouse, parent or remoter lineal ancestor, child or remoter issue, or brother or sister of an individual. |
| Senior Manager | a person who: |
| | (a) makes, or participates in making, decisions that affect the whole, or a substantial part, of the business of the Company; or |
| | (b) has the capacity to affect significantly the Company's financial standing. |
| Whistleblower Laws | Part 9.4AAA of the Corporations Act, Part IVD of the <i>Taxation Administration Act 1953</i> (Cth) and any associated regulations. |
| Whistleblower Officer | the person identified as such in Schedule 1. |

3. APPLICATION OF THIS POLICY

- 3.1 The Company encourages Eligible Whistleblowers, or other persons, to raise issues or ask questions if:
- (a) they are unsure:
 - (i) whether they are covered by this policy;
 - (ii) whether their concerns qualify as a Disclosable Matter; or
 - (iii) as to whom they should make a disclosure;
 - (b) they are the subject of a Protected Disclosure or a witness in an investigation of a Protected Disclosure and seek support or assistance; or

- (c) they seek information about the type of protections and immunities available to Eligible Whistleblowers, and other persons, under this policy and the Whistleblower Laws.
- 3.2 Issues, queries and concerns regarding the application of this policy and the type of matters considered above can be raised with:
- (a) an Eligible Recipient or the Whistleblower Officer; or
 - (b) an independent legal adviser.
- 3.3 This whistleblower policy does not form part of any employee's contract of employment and the Company may amend it at any time.

4. WHO IS PROTECTED BY THE WHISTLEBLOWER LAWS?

- 4.1 The Whistleblower Laws offer protection to Eligible Whistleblowers who have:
- (a) disclosed a Disclosable Matter to an Eligible Recipient or to ASIC, APRA, (or the Commissioner of Taxation, in the case of disclosures relating to the tax affairs of the Company) or another Commonwealth body prescribed by regulation;
 - (b) disclosed a Disclosable Matter to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Corporations Act; or
 - (c) made an Emergency Disclosure or Public Interest Disclosure.
- 4.2 Eligible Whistleblowers may still be protected by the Whistleblower Laws even if their disclosure turns out to be incorrect. However, Eligible Whistleblowers who make deliberately false disclosures, which are disclosures known by the Eligible Whistleblower to be untrue or not reasonably founded, will not be able to access the protections under the Whistleblower Laws.
- 4.3 The relevant protections that are available in respect of Protected Disclosures are set out in clause 9 below.

5. DISCLOSABLE MATTERS

What is a Disclosable Matter?

- 5.1 A **Disclosable Matter** is one that concerns information that the Discloser has *reasonable grounds* to suspect relates to misconduct, or an improper state of affairs or circumstances, in relation to:
- (a) the Company;
 - (b) a related body corporate of the Company (if any); or
 - (c) for disclosures that relate to the tax affairs of the Company, an Associate of the Company; and

includes but is not limited to information that the Discloser has reasonable grounds to suspect indicates that:

- (d) the Company;
- (e) an officer or employee of the Company;
- (f) a related body corporate of the Company;
- (g) an officer or employee of a related body corporate of the Company; or

- (h) for disclosures that relate to the tax affairs of the Company, an Associate of the Company

has engaged in conduct that:

- (i) constitutes an offence against or contravention of a provision of 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), the *Superannuation Industry (Supervision) Act 1993* (Cth), or any instrument made under any of these acts;
- (j) constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
- (k) represents a danger to the public or the financial system;
- (l) in relation to the tax affairs of the Company, concerns the functions and duties in relation to those tax affairs of the Company, and where the disclosure may assist the recipient to perform functions or duties in relation to the tax affairs of the Company; or
- (m) is prescribed by the regulations for the purposes of section 1317AA(5) of the Corporations Act.

5.2 Disclosable Matters need not concern a contravention of a law.

Examples of Disclosable Matters

5.3 Examples of Disclosable Matters include:

- (a) match fixing;
- (b) illegal conduct, such as theft, violence or threatened violence, dealing in or use of illicit drugs and criminal damage against property;
- (c) fraud, money laundering or misappropriation of funds;
- (d) insolvent trading;
- (e) offering or accepting a bribe;
- (f) financial irregularities;
- (g) failure to comply with, or breach of, legal or regulatory requirements;
- (h) material breaches of the Company's code of conduct;
- (i) failure of a director or other officer to act with the care and diligence a reasonable person would exercise, or to act in good faith in the best interests of the Company, or to give notice of any material personal interest relating to the affairs of the Company; and
- (j) engaging in or threatening to engage in detrimental conduct against a person who has made a Protected Disclosure or is believed or suspected to have made or be planning to make a Protected Disclosure.

5.4 Disclosures that are not about Disclosable Matters are not covered by this policy because they do not qualify for protection under the Whistleblower Laws, but may be covered by other legislation, like the *Fair Work Act 2009* (Cth). Eligible Whistleblowers should seek independent legal advice if they are uncertain as to the applicability of protections under the Whistleblower Laws or other legislation.

Personal Work-related Grievances

- 5.5 Disclosures relating solely to Personal Work-related Grievances do not qualify for protection under the Whistleblower Laws.
- 5.6 Examples of grievances that may be Personal Work-related Grievances include:
- (a) interpersonal conflict between the Discloser and another employee;
 - (b) a decision that does not involve a breach of workplace laws;
 - (c) decisions relating to the engagement, transfer or promotion of the Discloser;
 - (d) decisions relating to the terms and conditions of engagement of the Discloser; and
 - (e) decisions to suspend or terminate the engagement of the Discloser, or otherwise to discipline the Discloser.
- 5.7 Disclosures about, or including, Personal Work-related Grievances may still qualify for protection where it has significant implications for the Company, and wider ramifications than for the Discloser personally. For example, if:
- (a) a Personal Work-related Grievance includes information about misconduct or wrongdoing of the Company;
 - (b) the matter suggests a behaviour or conduct extending beyond the individual's personal circumstances, for instance an individual claim of bullying has indicated that there may be a more general culture of bullying or harassment within the Company;
 - (c) the Discloser suffers from or is threatened with detriment for making a disclosure; or
 - (d) the Eligible Whistleblower seeks legal advice or legal representation about the operation of the Whistleblower Laws.
- 5.8 If unsure whether a grievance is a Disclosable Matter under this policy, or a Personal Work-related Grievance that is more appropriately managed through a relevant workplace behaviour policy of the Company, seek guidance from the Whistleblower Officer.

6. TO WHOM SHOULD DISCLOSURES BE MADE?

- 6.1 Where a disclosure does not involve the tax affairs of the Company, Eligible Whistleblowers may submit disclosures of Disclosable Matters to:
- (a) an Eligible Recipient; or
 - (b) ASIC, APRA or a Commonwealth authority prescribed under the Whistleblower Laws
- in order to qualify for protection under the Whistleblower Laws.
- 6.2 Where a disclosure involves the tax affairs of the Company, Eligible Whistleblowers may submit disclosures of Disclosable Matters to:
- (a) an Eligible Recipient; or
 - (b) the Commissioner of Taxation.
- 6.3 Contact details for Eligible Recipients, ASIC, APRA and the Commissioner of Taxation are set out in Schedule 1. More details about how ASIC handles whistleblowing reports is available at [ASIC Information Sheet 239](#).

- 6.4 Eligible Whistleblowers who qualify for protection under the Whistleblower Laws qualify for protection from the time that they make their Protected Disclosure, regardless of whether they or the Eligible Recipient recognise that the disclosure qualifies for protection.
- 6.5 Disclosures made by individuals to legal practitioners for the purposes of obtaining legal advice or legal representation in relation to the operation of the Whistleblower Laws also qualify for protection under the Whistleblower Laws.
- 6.6 If a Discloser wishes to seek additional information before making a formal disclosure, they may contact the Whistleblower Officer or a member of the board of the Company.

7. HOW CAN ELIGIBLE WHISTLEBLOWERS MAKE DISCLOSURES?

- 7.1 Eligible Whistleblowers may make disclosures by:
 - (a) contacting an Eligible Recipient in person or via phone, post or email using ordinary means of contact for that person;
 - (b) contacting the Whistleblower Officer in person or using the contact details set out in Schedule 1;
 - (c) providing an anonymous written disclosure via post to the address set out in Schedule 1;
or
 - (d) contacting the Company's authorised independent whistleblower service, as set out at Schedule 1;
 - (e) contacting ASIC, APRA (or the Commission of Taxation for disclosures relating to the tax affairs of the Company) using the contact details set out in Schedule 1;
 - (f) contacting any other Commonwealth authority prescribed under the Whistleblower Laws.

Anonymous disclosures

- 7.2 Eligible Whistleblowers can make anonymous disclosures and still qualify for protection under the Whistleblower Laws. They may remain anonymous while making a Protected Disclosure, during any investigation into the Protected Disclosure and after the investigation is finalised.
- 7.3 Disclosers may opt to adopt a pseudonym for the purposes of their Protected Disclosure. Use of a pseudonym may be appropriate in circumstances where the Discloser's identity is known to their supervisor or the Company's Whistleblower Officer, but the Discloser prefers not to disclose their identity to others.
- 7.4 A Discloser that wishes to remain anonymous should maintain ongoing two-way communication with the Company, so the Company can ask follow-up questions and provide feedback.
- 7.5 However, it should be noted that an Eligible Whistleblower who provides their identity when making a disclosure enables the Company to investigate the matter with an opportunity to clarify or seek further information and anonymous disclosures may be more difficult to investigate effectively.

Information to provide in a disclosure

- 7.6 Wherever possible, to assist the Company to handle a disclosure made under this policy appropriately, the following information about a Disclosable Matter should be provided with any disclosure in a clear and factual way:
 - (a) the Discloser's full name, address and preferred contact details – although there is no requirement for this information to be provided and disclosures may be made anonymously;

- (b) the entity, division or department which the Disclosable Matter relates to;
- (c) the nature of the alleged wrongdoing including, where relevant, details of the person believed to have committed the wrongdoing, or be aware of or involved in, the wrongdoing;
- (d) when and where the wrongdoing occurred;
- (e) anyone else who may verify the claim, or possible witnesses;
- (f) if the Discloser is concerned about victimisation or any acts of reprisal for reporting the matter, or if they have been subjected to detrimental conduct for a previous report of a Disclosable Matter, and any assistance sought from the Company; and
- (g) any supporting information (e.g. emails, photos, text messages, file notes).

8. ROLES AND RESPONSIBILITIES

Whistleblower Officer

8.1 The Whistleblower Officer is primarily responsible for:

- (a) implementing this policy and ensuring that it is made available to the Company's officers and employees;
- (b) monitoring the use and effectiveness of the policy and reporting this to the Company's board;
- (c) dealing with any queries about this policy;
- (d) receiving Protected Disclosures;
- (e) making preliminary assessments of the necessary scope and conduct of any investigations of Protected Disclosures;
- (f) considering suitable arrangements to keep a Discloser's identity confidential;
- (g) making preliminary risk assessments of any action that may be required to be taken to prevent a Discloser from suffering detriment;
- (h) providing Disclosers with updates on investigations being conducted; and
- (i) ensuring the integrity of the reporting mechanism.

Company's board and Finance, Audit and Risk Management Committee

8.2 The Company's board and Finance, Audit and Risk Management Committee is responsible for:

- (a) the oversight and monitoring of this policy;
- (b) ensuring this policy complies with the Company's legal obligations;
- (c) determining how a matter reported under this policy will be managed, including seeking legal advice on the Company's statutory or other legal obligations arising from a disclosure made under this policy, or the application of this policy;
- (d) considering trends from, and matters reported in, disclosures;
- (e) reviewing that recommendations made from investigations are implemented by the Company; and

- (f) reviewing the effectiveness of this policy and may approve amendments to this policy (at its discretion) from time to time.

8.3 The members of the Finance, Audit and Risk Management Committee as at the date of this policy are listed in Schedule 1.

Eligible Recipients including members of the Company's board

8.4 Eligible Recipients are responsible for receiving Protected Disclosures, ensuring that those reporting to them understand and comply with this policy and receive adequate training in respect of the policy.

Whistleblower Investigation Team

8.5 The Whistleblower Investigation Team is the group of individuals that may be tasked with investigating disclosures in a fair, timely and confidential manner from time to time, which may include the persons set out in Schedule 1, unless it is determined by the Whistleblower Officer or the board that another group of persons should manage an investigation.

Legal counsel

8.6 The Company's internal and external legal advisers may assist the Company with the provision of legal advice in respect of the Whistleblower Laws, and any reports received or investigations conducted in connection with this policy.

8.7 As at the date of this policy, Steven Titmus (Director) is the point of contact for internal legal enquiries.

Human Resources Manager

8.8 The Company's Human Resources Manager may be called on from time to time to assist any of the functions of the Whistleblower Officer, Whistleblower Investigation Team or the board in connection with this policy.

8.9 The Company's Human Resources Manager also has overall responsibility for any disciplinary process that is triggered by a disclosure under this policy that, if established, leads to an allegation of misconduct or serious misconduct against an employee of the Company, or where a report involves a Personal Work-related Grievance.

Independent whistleblowing service provider

8.10 The Company has authorised Cooper Grace Ward Lawyers to act as an external reporting service between the Discloser and the Company. The role of Cooper Grace Ward Lawyers as an external reporting service does not extend to the provision of any legal advice to a Discloser that uses the service.

8.11 The rationale for appointing an external reporting service is to:

- (a) enable disclosures to be made anonymously and confidentially; and
- (b) in circumstances where a Discloser wishes to remain anonymous, provides a means for the Company to source additional information from the Discloser that may be necessary to complete an investigation of the disclosure, or provide the whistleblower with updates on the status of how the Company is handling the disclosure.

8.12 Cooper Grace Ward Lawyers may also be engaged by the Company from time to time to provide legal advice concerning the Whistleblower Laws and any disclosures or investigations. Disclosers can separately engage a legal practitioner for their own independent legal advice.

8.13 The details of the independent whistleblowing service provider are set out in Schedule 1.

Line managers and supervisors

- 8.14 The line managers and supervisors of the Company are required to support the objectives of this policy and ensure that their direct reports are able to obtain information about the correct processes for making disclosures or seeking further advice and support about whistleblowing.
- 8.15 If a line manager or supervisor that is not an Eligible Recipient receives a report of a Disclosable Matter from an Eligible Whistleblower, that line manager or supervisor must keep the report confidential and direct the relevant Eligible Whistleblower to the Whistleblower Officer or an Eligible Recipient.

Other service providers

- 8.16 The board of the Company may also engage other third-party service providers, such as investigation firms and financial advisers, to assist with investigating disclosures at its discretion.

Employees and suppliers of services or goods to the Company

- 8.17 All employees of the Company and suppliers of goods or services to the Company are required to:
- (a) co-operate in the conduct of any investigations in connection with this policy, including by providing relevant information or answering questions during the conduct of any investigation under this policy;
 - (b) strictly maintain the confidentiality of any Discloser, whether they obtain that information directly or indirectly, inadvertently or otherwise;
 - (c) refrain from committing or threatening to commit, any act of detrimental conduct to a Discloser (or prospective Discloser), or any other person, because they believe or suspect that the person, or another person has made, or proposes to make, or could make, a Protected Disclosure.

9. SPECIAL CATEGORIES OF DISCLOSURES

Public Interest Disclosures

- 9.1 Disclosers may also make certain other 'public interest disclosures' that may qualify for protection if:
- (a) the Discloser has previously made a Protected Disclosure to an Eligible Recipient, ASIC, APRA or another Commonwealth body prescribed by regulation;
 - (b) at least 90 days have passed since that Protected Disclosure was made;
 - (c) the Discloser does not have reasonable grounds to believe that action is being, or has been, taken to address the matters to which that Protected Disclosure related;
 - (d) the Discloser has reasonable grounds to believe that making a further disclosure of the information would be in the public interest (**Public Interest Disclosure**);
 - (e) before making the Public Interest Disclosure, the Discloser gives written notice to the body to which the previous Protected Disclosure was made that:
 - (i) includes sufficient information to identify the previous Protected Disclosure; and
 - (ii) states that the Discloser intends to make a Public Interest Disclosure;
 - (f) the Public Interest Disclosure is made to a member of the Commonwealth Parliament or a State Parliament or of the legislature of a territory, or a journalist; and

- (g) the extent of the information disclosed is no greater than necessary to inform the recipient of the relevant Disclosable Matter.

9.2 This does not apply to disclosures relating to the tax affairs of the Company.

Emergency disclosures

9.3 Disclosers may also make certain other 'emergency disclosures' that may qualify for protection if:

- (a) the Discloser has previously made a Protected Disclosure to an Eligible Recipient, ASIC, APRA or another Commonwealth body prescribed by regulation;
- (b) the Discloser has 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 (**Emergency Disclosure**);
- (c) before making the Emergency Disclosure, the Discloser gives written notice to the body to which the previous Protected Disclosure was made that:
 - (i) includes sufficient information to identify the previous Protected Disclosure; and
 - (ii) states that the Discloser intends to make an Emergency Disclosure;
- (d) the Emergency Disclosure is made to a member of the Commonwealth Parliament or a State Parliament or of the legislature of a territory, or a journalist; and
- (e) the extent of the information disclosed is no greater than necessary to inform the recipient of the substantial and imminent danger.

9.4 This does not apply to disclosures relating to the tax affairs of the Company.

9.5 Eligible Whistleblowers considering making a Public Interest Disclosure or Emergency Disclosure are encouraged to contact the Whistleblower Officer or an independent legal adviser to discuss these options prior to making any such disclosures.

10. PROTECTIONS AVAILABLE TO DISCLOSERS

10.1 The following protections apply to Protected Disclosures.

Identity protection (confidentiality)

10.2 The Company recognises that it is legally required to protect the confidentiality of a Discloser's identity.

10.3 Unless an exception set out at clause 10.4 applies, a person cannot disclose the identity of a Discloser or information that is likely to lead to the identification of that Discloser, which they have obtained either directly or indirectly because the Discloser made a Protected Disclosure.

10.4 An identity disclosure set out in clause 10.3 is only authorised if it is made to ASIC, APRA, a member of the Australian Federal Police, a legal practitioner for the purpose of obtaining legal advice or legal representation concerning the Whistleblower Laws, the Commissioner of Taxation (for disclosures relating to tax affairs of the Company) or a person or body prescribed by the Whistleblower Laws, or with the consent of the relevant Discloser.

10.5 A person can disclose the information contained in a Protected Disclosure without the relevant Discloser's consent if:

- (a) the information does not include the Discloser's identity;

- (b) the Company has taken all reasonable steps to reduce the risk that the Discloser will be identified from the information; and
 - (c) it is reasonably necessary for investigating the Disclosable Matters raised in the Protected Disclosure.
- 10.6 Except in the circumstances set out in clauses 10.4 to 10.5, it is illegal for a person to disclose the identity of a Discloser who has made a Protected Disclosure, or to disclose information that is likely to lead to their identification.
- 10.7 Disclosers who are concerned that the Company has breached any of its confidentiality obligations under this clause can lodge a complaint with:
- (a) the Whistleblower Officer;
 - (b) any member of the board of the Company;
 - (c) the Human Resources Manager;
 - (d) the Company's authorised independent whistleblower service, which can be contacted at the details set out in Schedule 1; or
 - (e) ASIC, APRA or another relevant regulator.

Protection from detrimental acts or omissions

- 10.8 A person cannot engage in conduct that causes or threatens to cause detriment to a Discloser, in relation to a Protected Disclosure, if:
- (a) the person believes or suspects that that Eligible Whistleblower (or another person) made, may have made, proposes to make or could make a Protected Disclosure; and
 - (b) the belief or suspicion is the reason, or part of the reason, for the conduct.
- 10.9 Threats may be conditional, unconditional, express or implied and the relevant Eligible Whistleblower need not actually fear that the threat will be carried out.
- 10.10 'Detriment' includes but is not limited to:
- (a) dismissal of an employee;
 - (b) injury of an employee in his or her employment;
 - (c) alteration of an employee's position or duties to his or her disadvantage;
 - (d) discrimination between an employee and other employees of the same employer;
 - (e) harassment or intimidation of a person;
 - (f) harm or injury to a person, including psychological harm;
 - (g) damage to a person's property, reputation, business or financial position; and
 - (h) any other damage to a person.
- 10.11 Certain things do not constitute 'detriment'. For example, the following actions are not considered detrimental under the Whistleblower Laws:
- (a) administrative action that is reasonable to protect a Discloser from detriment, for example, moving a Discloser who has made a Protected Disclosure about their immediate work area to another office to prevent detriment to them; and

- (b) managing unsatisfactory work performance of a Discloser, in line with the Company's performance management framework.

Compensation and other remedies

10.12 A Discloser, or any other employee or person, may seek compensation and other remedies through the courts if:

- (a) they suffer loss, damage or injury because of a Protected Disclosure; and
- (b) the Company failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

10.13 Disclosers are encouraged to seek independent legal advice regarding potential compensation and remedies that may be available to them.

Civil, criminal and administrative liability

10.14 Disclosers are protected from the following in relation to the Protected Disclosure:

- (a) civil liability (for example, any legal action against the Discloser for breach of an employment contract, duty of confidentiality or another contractual obligation);
- (b) criminal liability (for example, attempted prosecution of the Discloser for unlawfully releasing information, or other use of the Protected Disclosure against the Discloser in a prosecution (other than for making a false disclosure)); and
- (c) administrative liability (for example, disciplinary action for making the Protected Disclosure).

10.15 The Whistleblower Laws do not grant immunity for any misconduct that a Discloser has engaged in that is revealed in their disclosure.

11. SUPPORT AND PRACTICAL PROTECTION FOR DISCLOSERS

Identity protection (confidentiality)

11.1 The Company is committed to protecting the confidentiality of Disclosers' identity.

11.2 The Company takes the following measures to ensure that confidentiality is maintained:

- (a) all personal information or reference to the Discloser witnessing an event will be redacted;
- (b) the Discloser will be referred to in a gender-neutral context;
- (c) where possible, the Discloser will be contacted to help identify certain aspects of their Protected Disclosure that could inadvertently identify them;
- (d) all paper and electronic documents and other materials relating to Protected Disclosures are stored securely;
- (e) all information relating to a Protected Disclosure can only be accessed by those directly involved in managing and investigating the Protected Disclosure;
- (f) only a restricted number of people who are directly involved in handling and investigating a Protected Disclosure are made aware of the Discloser's identity or information that is likely to lead to their identification (subject to the Discloser's consent);

- (g) to the extent practicable, communications and documents relating to the investigation of a Protected Disclosure are not sent to an email address or to a printer that can be accessed by other staff;
- (h) each person at the Company who is involved in handling and investigating a Protected Disclosure is reminded that they should keep the identity of the relevant Discloser and the Protected Disclosure confidential and that an unauthorised disclosure of that Discloser's identity may be a criminal offence; and
- (i) Protected Disclosures will be handled and investigated by qualified staff.

11.3 Disclosers should be aware that a person may be able to guess their identity if:

- (a) the Discloser has previously mentioned to other people that they are considering making a disclosure;
- (b) the Discloser is one of a very small number of people with access to the information; or
- (c) the disclosure related to information that a Discloser has previously been told privately and in confidence.

Protection from detrimental acts or omissions

11.4 The Whistleblower Officer will protect the welfare of Disclosers by taking all reasonable steps to ensure the Discloser's identity is kept confidential, subject to any permissions given by the Discloser or authorisations available at law.

11.5 The Whistleblower Officer will assess the risk of detriment against a Discloser and other persons (for example, other staff who might be suspected to have made a Protected Disclosure) as soon as possible after receiving a Protected Disclosure.

11.6 Where reasonably necessary to help them minimise and manage any stress, time or performance impacts or other challenges that result from the Protected Disclosure or its investigation, the Company may take one or more of the following actions to protect the Discloser from risk of detriment:

- (a) allow the Discloser to perform their duties from another location;
- (b) reassign the Discloser to another role at the same level;
- (c) make other modifications to the Discloser's workplace or the way they perform their work duties;
- (d) reassign or relocate other staff involved in the Disclosable Matter; or
- (e) provide support services (which may include counselling) as appropriate in the circumstances.

11.7 The Company provides training to help ensure that its management are aware of their responsibilities to maintain the confidentiality of a Discloser, address the risks of isolation or harassment, manage conflicts and ensure fairness when managing the performance of, or taking other management action relating to, a Discloser.

11.8 If a Discloser believes that they have suffered detriment, they may lodge a complaint with the Company by contacting the Whistleblower Officer, a member of the board or the Company's independent whistleblowing service.

11.9 The Company will investigate any complaints lodged under this policy.

11.10 The Company may take any action that it deems appropriate in the circumstances to protect a Discloser if detriment has already occurred including:

- (a) taking disciplinary action against those persons involved;
- (b) allowing the Discloser to take leave; and
- (c) developing an alternative career development plan for the Discloser, including new training and career opportunities.

12. HANDLING AND INVESTIGATION OF DISCLOSURES

12.1 The Company will investigate disclosures in the manner set out in this clause.

12.2 After receiving a disclosure from an Eligible Whistleblower, a recipient of the disclosure, will:

- (a) determine whether the location and time are appropriate for the Discloser to make their disclosure comfortably and in a protected manner, and manage accordingly;
- (b) take all reasonable steps to ensure the Discloser's identity is kept confidential, subject to any permissions given by the Discloser;
- (c) notify the Whistleblower Officer, the board and/or the Finance, Audit and Risk Management Committee of the disclosure; and
- (d) where the Discloser has provided their contact details, update the Discloser that the matter has been confidentially referred to the relevant parties for assessment of next steps.

12.3 After receiving a disclosure, the Company will assess whether the disclosure falls within this policy and whether a formal, in-depth investigation is required or whether it is more appropriately managed under another workplace policy of the Company.

12.4 If a formal, in-depth investigation is required, the Whistleblower Officer (together with the board, where circumstances require) will then take the following steps:

- (a) ensure the Discloser's identity is kept confidential, subject to any permissions given by the Discloser;
- (b) determine whether the disclosure triggers a requirement for the Company to seek legal advice in respect of its legal obligations, including the conduct of a factual investigation into the Protected Disclosure to assist in the provision of that advice; and
- (c) determine whether the Whistleblower Investigation Team or any other persons should investigate the disclosure;
- (d) assess the risk of any detrimental conduct to the Discloser, or any other person, because the disclosure has been made;
- (e) determine whether the disclosure is sufficiently serious to notify an external entity including a regulator or law enforcement agency.

12.5 If a Protected Disclosure relates to any of the Company's Senior Managers or officers, Whistleblower Officer or Whistleblower Investigation Team, it will be directed immediately to the Finance, Audit and Risk Management Committee or another appropriate person.

13. PROCESS FOR INVESTIGATING A DISCLOSURE

13.1 In the course of any investigation in relation to a Protected Disclosure, the steps the Company will take to carry out the investigation will depend on the nature of the Protected Disclosure, but may include:

- (a) conducting a broad review of the subject matter of the Protected Disclosure or the work area disclosed; or
- (b) investigating an anonymous Protected Disclosure without getting in contact with the Discloser, if the Discloser has provided sufficient information to the entity and the entity removes information that is likely to lead to the identification of the Discloser.

13.2 At the outset of any investigation, the Company will need to determine:

- (a) the nature and scope of the investigation;
- (b) the person(s) within and/or outside the Company that should lead the investigation;
- (c) the nature of any technical, financial or legal advice that may be required to support the investigation; and
- (d) the timeframe for the investigation.

13.3 The process and timeframe for each investigation may vary depending on the nature of the Protected Disclosure.

13.4 The Company endeavours to conduct all investigations promptly, thoroughly, objectively, fairly and independently, while preserving the confidentiality of the investigation, and will employ the services of external investigation providers where additional specialist skills or expertise are reasonably required.

13.5 Disclosers should be aware that the Company may not be able to undertake an investigation if it is not able to contact the Discloser (for example, if the Protected Disclosure is made anonymously and the Discloser has refused or omitted to provide a means of contacting them).

14. PROCESS FOR KEEPING A DISCLOSER INFORMED

14.1 A Protected Disclosure will be acknowledged by the Company within a reasonable period after it has been received, if the Discloser can be contacted, including through anonymised channels.

14.2 Disclosers will be provided with progress updates throughout the investigation process and will be notified at key stages, for example:

- (a) when the investigation process has begun; and
- (b) after the investigation has been finalised.

15. HOW INVESTIGATION FINDINGS WILL BE DOCUMENTED, REPORTED INTERNALLY AND COMMUNICATED TO THE DISCLOSER

15.1 The findings of any investigation will be documented in writing and kept securely.

15.2 The findings will be reported to the Whistleblower Officer and the Company's board, which has oversight of this policy, while preserving confidentiality. If the Protected Disclosure concerns either the Whistleblower Officer or a member of the Company's board, the findings will instead be reported to the Finance, Audit and Risk Management Committee.

15.3 After an investigation is finalised, the Discloser will be provided with written notice of the outcome, if the Discloser has provided the Company with their contact details.

15.4 If the Discloser is not satisfied with the outcome of an investigation into their Disclosable Matter, they may write to the Whistleblower Officer or the Finance, Audit and Risk Management Committee seeking a review of the outcome.

- 15.5 The Company is not obliged to reopen an investigation if it finds the investigation was conducted properly, or new information is either not available or would not change the findings of the investigation.

16. FAIR TREATMENT OF INDIVIDUALS MENTIONED IN A DISCLOSURE

- 16.1 The Company will ensure fair treatment of its employees mentioned in a Protected Disclosure by:
- (a) to the extent practicable and appropriate, handling Protected Disclosures confidentially;
 - (b) assessing each disclosure and investigate on its merits;
 - (c) ensuring that any investigations are objective, fair and independent;
 - (d) advising an employee who is the subject of a Protected Disclosure as and when required by principles of natural justice and procedural fairness, and where appropriate having regard to the nature of the Protected Disclosure, prior to:
 - (i) any external actions being take, such as referring the Protected Disclosure to a regulator or law enforcement agency; and
 - (ii) commencing an investigation; and
 - (e) advising the employee that is the subject of the investigation of the outcome of the investigation (however a copy of the investigation report or associated material will not be provided).

17. COMMUNICATION AND AWARENESS OF WHISTLEBLOWER POLICY

- 17.1 The Company will make this policy available to the Company's officers and employees by means which may include one or more of the following:
- (a) making the policy available on the Company's intranet;
 - (b) including the policy in the employee handbook;
 - (c) facilitating staff briefing sessions and smaller team meetings as appropriate;
 - (d) posting information about the policy on staff noticeboards; and
 - (e) incorporating the policy in employee induction information packs and training new employees on the policy.
- 17.2 The Company will make this policy available to Disclosers outside the Company on the Company's external website. The Company has the discretion to remove details that are irrelevant to external Disclosers from the public policy.
- 17.3 The Whistleblower Officer will have responsibility for training:
- (a) employees on the Company's whistleblower policy, processes and procedures;
 - (b) Eligible Recipients on the Company's processes and procedures for receiving and handling Protected Disclosures, as well as their obligations for maintaining confidentiality in respect of a Protected Disclosure, and the prohibitions against detrimental conduct; and
 - (c) line managers and other supervisors to support Disclosers and the Company's processes and procedures for receiving reports.

18. BREACHES OF THIS POLICY

- 18.1 Any employee who breaches this whistleblower policy, including breaching an obligation to keep a whistleblower's identity confidential, refusing to participate or cooperate with an investigation into a whistleblower disclosure, or engaging in detrimental conduct against a whistleblower or another person, may face a disciplinary process, which could result in the termination of their employment.
- 18.2 The Company may terminate its relationship with other individuals and entities providing goods or services to the Company if they breach this whistleblower policy.

19. REVIEWING AND MONITORING THIS POLICY

- 19.1 The board will periodically review and monitor the effectiveness of this policy and its related processes and procedures and may amend this policy or such processes and procedures at its discretion from time to time.
- 19.2 The Whistleblower Officer, while preserving confidentiality, will provide quarterly reports to the board and the Finance, Audit and Risk Management Committee, describing for each Protected Disclosure:
- (a) the date the disclosure was received, and the type of Eligible Recipient the disclosure was made to;
 - (b) the subject matter of each disclosure;
 - (c) the action taken for each disclosure;
 - (d) the status of Company's response to the disclosure, and either the expected timeframe for finalising any investigation into the disclosure, or how the investigation into the disclosure was finalised; and
 - (e) the outcome for each disclosure.

SCHEDULE 1

Item 1 WHISTLEBLOWER OFFICER

Name: Tina Schutz

Position: Compliance and Recruitment Manager

Email: tina.schutz@cowboysleagues.com.au

Phone: 07 4724 8019

Item 2 WHISTLEBLOWER INVESTIGATION TEAM

General Manager, Human Resources Manager, Financial Controller

Item 3 INDEPENDENT WHISTLEBLOWING SERVICE PROVIDER (including for anonymous disclosures)

Cooper Grace Ward Lawyers

(07) 3231 2508

Request Cowboys Whistleblower Service

Item 4 FINANCE, AUDIT AND RISK MANAGEMENT COMMITTEE

Joe Carey, Steven Titmus, Lauren Shepherd

Item 5 DISCLOSURE POSTAL ADDRESS

Postal address:

Attn: CGW Cowboys Whistleblower Service

GPO Box 834

Brisbane QLD 4000

Item 6 AUSTRALIAN SECURITIES AND INVESTMENT COMMISSION (ASIC)

ASIC Office of the Whistleblower

Address: GPO BOX 9827, Brisbane QLD 4001

Website: <https://asic.gov.au>

Telephone: 1300 300 630

AUSTRALIAN PRUDENTIAL REGULATION AUTHORITY (APRA)

APRA contact

Address: GPO Box 9836, SYDNEY NSW 2001

Website: <https://apra.gov.au>

Telephone: 1300 558 849

THE COMMISSIONER OF TAXATION

Commissioner of Taxation

Address: PO Box 900, Civic Square ACT 2608.

Website: <https://ato.gov.au>

Telephone: 13 28 69