



web travel group

# Global Whistleblowing Policy.

[webtravelgroup.com](http://webtravelgroup.com)

## **1 Introduction**

- 1.1 Web Travel Group Limited (the **Company** or **Web Travel Group**) is committed to conducting our business with honesty and integrity and we expect all staff to maintain high standards. However, all organisations face the risk of things going wrong from time to time, or unknowingly harbouring illegal or unethical conduct. A culture of openness and accountability is essential in order to prevent such situations occurring and to address them when they do occur.
- 1.2 In promoting a culture of honesty, ethical behaviour and corporate compliance, Web Travel Group is committed to ensuring that staff who report any instances of suspected illegal, fraudulent or unethical conduct, are supported and can do so without fear of victimization or detrimental treatment, including but not limited to intimidation, disadvantage or reprisal.

## **2 Scope of Policy**

This policy is designed to enable Company staff in all jurisdictions and locations, (to include job applicants, employees, volunteers, interns and contractors) to raise concerns at an appropriate level and to disclose information which the individual genuinely believes amounts to malpractice, impropriety or unethical conduct.

## **3 Policy Review**

In line with other group policies and to ensure ongoing effectiveness within current group objectives and market conditions, this policy will be reviewed, annually, or as soon as possible following any material change to the process or any relevant law.

## **4 What is Whistleblowing?**

- 4.1 Whistleblowing, for the purposes of this policy is the reporting of suspected wrongdoing or dangers in relation to our business.
- 4.2 The Company encourages individuals to report actual or suspected wrongdoing that falls within the scope of this policy. Any Company staff member is encouraged to make a report under this policy if they reasonably believe that a Company director, officer, employee, contractor or other person who has business dealings with the Company has engaged in conduct which is:
- Dishonest;
  - fraudulent or corrupt;
  - Illegal (e.g. theft, drug sale or use, harassment or intimidation or other breaches of the law);
  - Potentially damaging to the Company, a Company employee or a third party (e.g. unsafe work practices);
  - An abuse of authority;
  - Damaging to the Company's reputation with or without a resulting financial loss;
  - Unethical or in breach of Company policies; or
  - Otherwise involves any other kind of serious impropriety.

It does not encompass concerns relating to individual or collective work-related grievances. The difference between a whistleblowing issue and an employment grievance is that in the case of whistleblowing, the concern is about malpractice, danger or illegality that generally has a public interest element to it. A grievance, or a private complaint, by contrast is a dispute about the individuals own employment position and has no additional public interest dimension. The Company has separate policies for raising a grievance.

## **5 Raising a Whistleblowing Concern**

- 5.1 We hope that in many cases individuals will be able to raise any concerns with line management. Individuals may raise concerns in person or put the matter in writing, if preferred. This may be a way to resolve concerns quickly and effectively. There are, however, instances where it would not be

appropriate to raise a concern with line management. This could be due to line management being involved, otherwise implicated or conflicted with respect to the concern noted.

5.2 Where the matter is more serious, or individuals feel that it is not appropriate to contact line management, information can be disclosed to: -

- The Company Compliance officer, meaning the Global Chief Operating Officer
- The Company anonymous reporting tool which is <https://webtravelgroup.whispli.com/speakup>

Where possible, you should specify that the information is being disclosed under the Whistleblowing Policy.

## **6 Whistleblowing Officer**

The Company has appointed Shelley Beasley as Whistleblowing Officer to ensure and oversee integrity, independence and effectiveness of Company policies and procedures on whistleblowing. The Whistleblowing Officer has a level of authority and sufficient information to enable them to carry out that responsibility.

## **7 Confidentiality**

7.1 It is hoped that staff will feel able to voice whistleblowing concerns openly under this policy. The Company will treat all such disclosures and reportable concerns in a confidential and sensitive matter. However, if individuals wish to raise concerns without their identity being disclosed, the Company will make every effort to keep an individual's identity secret.

7.2 Although it generally makes an investigation easier to conduct, there is no requirement for a whistleblower to identify themselves in order to raise a concern. Anonymous concerns may be raised through the Company's anonymous reporting tool at <https://webtravelgroup.whispli.com/speakup>.

## **8 Investigation and Outcome**

8.1 Once an individual has raised a concern, an initial assessment will be carried out to determine the scope of any investigation. The individual will be informed of the outcome of the assessment. Individuals may be asked to attend meetings in order to provide further information if necessary.

8.2 In some cases, the Company may appoint an internal or external investigator, including staff with relevant experience of investigations or external specialists with knowledge of the subject matter. The investigator may make recommendations for change to enable the Company to minimize the risk of future wrongdoing.

8.3 The Company will aim to keep individuals informed of the progress of the investigation and its likely timescale. However, sometimes the need for confidentiality may prevent the disclosure of specific details of the investigation or any disciplinary action taken as a result of disclosures. Individuals must treat any information they receive about the investigation as strictly confidential.

8.4 If the Company concludes that a whistleblower has made false allegations maliciously, the whistleblower may be subject to disciplinary action.

## **9 External Disclosures**

9.1 The aim of this policy is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace. In many cases individuals should not find it necessary to alert anyone externally.

9.2 However, the law recognizes that in some circumstances it may be appropriate for an individual to report concerns to an external body such as a regulator or taxation authority. The identity of appropriate external organisations will vary depending on the location of the member of staff. However, it will very rarely if ever, be appropriate to alert the media.

- 9.3 The Company strongly encourages individuals to seek advice before reporting the concern to anyone external. Many countries have independent whistleblowing organisations that operate confidential helplines. They also have a list of prescribed regulators for reporting certain types of concern.
- 9.4 Whistleblowing concerns usually relate to the conduct of the Company's staff, but they may sometimes relate to the actions of a third party, such as a client, contractor, supplier or service provider. In some circumstances the law will protect an individual if they raise the matter with the third party directly, however, the Company encourages individuals to report such concerns internally first. The Company therefore recommends that individuals contact one of the key contacts set out below for confidential guidance.

## **10 Protection and Support for Whistleblowers**

- 10.1 It is understandable that whistleblowers are sometimes worried about possible repercussions. The Company aims to encourage openness and will support staff who raise concerns under this policy, even if they turn out to be mistaken.
- 10.2 The Company will not tolerate the ill treatment, including victimization or bullying, of any Company member of staff who has raised disclosures under this policy. If an individual believes that they have suffered any such treatment, they should inform the Whistleblowing Officer immediately. Any such detrimental treatment may result in disciplinary action being taken against perpetrators, up to and including the termination of employment.
- 10.3 Should any member of staff require additional support, they should contact their local Human Resources representative who can discuss the support available.

## **11 Key Contacts**

<b>Prescribed person/body</b>	<b>Contact details</b>
Web Travel Group Limited Compliance Officer	Shelley Beasley
Whistleblowing Officer	Shelley Beasley
Web Travel Group anonymous reporting tool	<a href="https://webtravelgroup.whispli.com/speakup">https://webtravelgroup.whispli.com/speakup</a>

## **12 Interaction with the Law**

This policy reflects the Company's global position on whistleblowing. If you are a member of staff based in Australia, you should also familiarise yourself with our Australian Whistleblower Policy which reflects the provisions of the Corporations Act 2001 (Cth) and the Taxation Administration Act 1953 (Cth) of Australia. A copy of our Australian Whistleblower Policy can be found in Annex B. For members of staff based outside of Australia including employees who are employed in organisations under the WebBeds brand, your employing entity may also be subject to country specific whistleblowing policies as set out at Annex A and/or protected disclosure laws. Should there be any conflict between the contents of this policy and the laws of your country, the laws of your country will prevail. Where appropriate, the Company will implement country specific whistleblowing policies and these will be made available to staff via the intranet and will be shown in Annex A.

Annex A

Country/Location	Whistleblowing Policy	Comments
Australia	Whistleblower Policy	

**Annex B**  
**Australian Whistleblower Policy**

# Whistleblower Policy (AU)

## 1 Definition of “Whistleblower”

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A person who informs on a person or organisation regarded as engaging in an unlawful or immoral activity

## 2 Introduction

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### 2.1 Policy Name

This policy is Web Travel Group Limited’s “**Whistleblower Policy**”.

### 2.2 Policy Objectives

This Whistleblower Policy (Policy) reflects Web Travel Group Limited (the Company's) commitment to the highest standards of ethical conduct in all its activities by:

- promoting a culture of honesty, ethical behaviour and corporate compliance;
- encouraging the reporting of any instances of suspected misconduct or unethical, illegal, fraudulent or undesirable conduct involving Company staff and / or business partners; and
- contributing to a culture of continuous improvement.

### 2.3 Policy Applicability

The Whistleblower Policy and all standards, procedures and guidelines it governs are applicable across Web Travel Group.

This policy applies to:

- All employees being full time, part time, fixed term and casual employees within the Web Travel Group of companies.
- All persons who work at the direction of, or on behalf of Web Travel Group (and its related entities) (for example agents, contractors, subcontractors, consultants and temporary staff) are also covered by this policy.

### 2.4 Policy Versioning and Change Control

This policy is owned and maintained by the Global Chief Operating Officer.

### 2.5 Policy Next Review Date

This policy will be reviewed annually. This is the responsibility of the Global Chief Operating Officer.

## 3 Policy

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### 3.1 Purpose

Web Travel Group is committed to ensuring that Company staff (both employees and contractors) who report any instances of suspected misconduct or unethical, illegal, fraudulent or undesirable conduct involving Company staff and / or business partners are supported and can do so without fear or threat of victimisation or detriment including intimidation, disadvantage or reprisal.

It is expected that staff who become aware of conduct reportable under this Policy will make the appropriate report either under this Policy or under other Company policies as appropriate (i.e. staff have

the option of reporting under this policy or via other appropriate mechanisms such as reporting to a direct manager, HR, or senior leadership as considered appropriate).

If the disclosure is of the type to which whistleblower protections apply, staff are encouraged to make the disclosure to a person specified in this policy to ensure they receive the special protections available for such disclosures at law. When a disclosure made under this policy does not attract those protections, the Company will deal with such disclosures in accordance with applicable policies and procedures and otherwise as it determines appropriate in all of the circumstances.

This Policy and the procedures set out in this document reflect and comply with the whistleblower provisions of the Corporations Act 2001 (Cth) (Corporations Act) and the Taxation Administration Act 1953 (Cth) (Tax Act).

### 3.2 Reportable Conduct

The Company encourages individuals to report actual or suspected wrongdoing.

Any Company staff member is encouraged to make a report under this Policy if they reasonably believe that a Company director, officer, employee, contractor or other person who has business dealings with the Company has engaged in conduct which is:

- dishonest, fraudulent or corrupt;
- illegal (e.g. theft, drug sale or use, violence, harassment or intimidation, criminal damage to property or other breaches of the law);
- potentially damaging to the Company, a Company employee or a third party (e.g. unsafe work practices);
- an abuse of authority;
- damaging to the Company's reputation with or without a resulting financial loss;
- unethical or in breach of Company policies; or
- otherwise involves any other kind of serious impropriety.

The Company will comply with the special protections available at law to whistleblowers for "protected disclosures".

These protections will apply if an **eligible whistleblower** makes an **eligible disclosure** to an **eligible recipient**.

### 3.3 Eligible Whistleblower

An "eligible whistleblower" is someone who is (or has been) any of the following:

- a. an officer of the Company;
- b. an employee of the Company;
- c. an individual who supplies services or goods to the Company (paid or unpaid);
- d. an employee of a person who supplies services or goods to the Company (paid or unpaid);
- e. an individual who is an associate of the Company; or
- f. a relative, spouse or dependent of an individual above.

### 3.4 Eligible Recipient

An "eligible recipient" is any of the following:

- a. ASIC, APRA or a prescribed Commonwealth authority;
- b. an officer (such as a director) or senior manager of the Company or any of the Company's related entities;
- c. an auditor or a member of an audit team conducting an audit of the Company or the Company's related entities;
- d. an actuary of the Company or a related entity; or
- e. any other person authorised by the Company to receive disclosure that may qualify for special protection.



An eligible whistleblower can also access the special protections where the disclosure is made to a legal practitioner to obtain legal advice or representation in relation to the operation of the special protections and / or whistleblowing regime under the Corporations Act or Tax Act.

### 3.5 Eligible Disclosure

A report will be an eligible disclosure if it relates to information that an eligible whistleblower has reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances in relation to the Company or a related body corporate of the Company.

This can include information that indicates that an officer or employee of the Company or one of its related bodies corporate has engaged in conduct that:

- Is in contravention of:
  - the Corporations Act 2001;
  - the Australian Securities and Investments Commission Act 2001;
  - the Banking Act 1959;
  - the Financial Sector (Collection of Data) Act 2001;
  - the Insurance Act 1973;
  - the Life Insurance Act 1995;
  - the National Consumer Credit Protection Act 2009;
  - the Superannuation Industry (Supervision) Act 1993; or
- A Commonwealth law that is punishable by imprisonment for over a year; or
- Represents a danger to the public or the financial system.

#### 3.5.1 Personal work-related grievance' disclosures are not eligible disclosures.

Under the Corporations Act, a disclosure is not an eligible disclosure and will not be afforded special protections if:

- The information disclosed concerns a grievance about any matter in relation to the discloser's employment (or former employment) which has personal implications for the discloser but does not have significant implications for the Company that does not relate to the discloser and does not concern a contravention of the matters described above (personal work-related grievance) ; and
- Does not concern a contravention (or alleged contravention) of victimisation protections for a discloser that involves a detriment caused to the discloser or a threat made to the discloser.

Examples of personal work-related grievances include:

- An interpersonal conflict between the discloser and another employee;
- A decision relating to the engagement, transfer or promotion of the discloser;
- A decision relating to the terms and conditions of engagement of the discloser;
- A decision to suspend or terminate the engagement of the discloser, or otherwise discipline the discloser.

### 3.6 Tax-related Disclosures

Disclosures will qualify for protection under the Tax Act if they are made by an eligible whistleblower (as defined above) and either:

- The disclosure is made to the Commissioner of Taxation because the eligible whistleblower considers that the information may assist the Commissioner to perform their functions or duties under taxation law in relation to the Company or an associate of the company; or
- The eligible whistleblower has reasonable grounds to suspect that the information indicates misconduct, or an improper state or affairs or circumstances in relation to the tax affairs of the Company or an associate of the Company; the eligible whistleblower considers that the information may assist the recipient to perform functions or duties that relate to the tax affairs of the Company; and the disclosure is made to one of the following persons:

- an auditor (or member of an audit team conducting an audit);
- a registered tax agent or BAS agent who provides tax agent services or BAS services;
- a director, secretary or senior manager of the Company, or any other employee or officer of the Company who has function or duties that relate to tax affairs of the Company; and
- a person authorised by the Company to receive disclosures that may qualify for protection under the Tax Act). Or
- The disclosure is made to a legal practitioner for the purpose of obtaining legal advice or representation in relation to the operation of the whistleblowing regime and protections under the Tax Act.

### 3.7 ‘Emergency’ and ‘public interest’ disclosures

The Company encourages employees to make use of the whistleblowing procedures set out in this Policy such that it is not necessary to make an Emergency Disclosure or a Public Interest Disclosure. However, the Company acknowledges that in some circumstances, it will be necessary for individuals to make such disclosures and will comply with all legislative requirements, as set out in this Policy, in respect of such disclosures.

#### 3.7.1 Emergency Disclosure means a disclosure where:

- a. the discloser has previously made a disclosure of that information that qualifies for protection under the Corporations Act; and
- b. the discloser has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health and safety of one or more persons or to the natural environment; and
- c. the discloser notified (in writing) the body to which it made the disclosure that:
  - i. includes sufficient information to identify the previous disclosure; and
  - ii. states that the discloser intends to make an emergency disclosure; and
- d. disclosure is made to:
  - i. a member of federal parliament; or
  - ii. a journalist; and
- e. the extent of the information disclosed in the emergency disclosure is no greater than necessary to inform the recipient in (d) above of the substantial and imminent danger.

#### 3.7.2 Public Interest Disclosure means disclosure where:

- a. the discloser has previously made a disclosure of that information that qualifies for protection under the Corporations Act; and
- b. at least 90 days have passed since the previous disclosure; and
- c. the discloser doesn't have reasonable grounds to believe action is being taken in relation to the disclosure; and
- d. the discloser has reasonable grounds to believe that making a further disclosure is in the public interest; and
- e. following 90 days, the discloser notified (in writing) the body to which it made the disclosure that:
  - i. includes sufficient information to identify the previous disclosure; and
  - ii. states that the discloser intends to make a public interest disclosure; and
- f. the public interest disclosure is made to:
  - i. a member of federal parliament; or
  - ii. a journalist; and
- g. the extent of the information disclosed in the public interest disclosure is no greater than necessary to inform the recipient in (f) above of the misconduct or the relevant information.

Note: for the purpose of an emergency or public interest disclosure, a ‘journalist’ is a person who is professionally working for a newspaper, magazine, radio or television broadcasting service, or commercial

electronic services (such as via the internet) which are operated similar to a newspaper, magazine, or radio or television broadcast.

### 3.8 How can disclosing persons disclose wrongdoing?

The Policy establishes a number of different channels under which disclosing persons can report suspected or actual wrongdoing. Disclosures can be made to:

- The Web Travel Group Limited Compliance officer, meaning the Global Chief Operating Officer;
- An officer or senior manager of the Company or a related body corporate of the Company;
- An auditor, or a member of an audit team conducting an audit, of the Company;
- The Company Anonymous reporting tool - <https://webtravelgroup.whispli.com/speakup>

All information relating to instances of reportable conduct should be submitted to a person listed above verbally or in writing. You should specify that the disclosure is being made under this Policy.

A report may be made anonymously if the person reporting does not wish to disclose their identity to <https://webtravelgroup.whispli.com/speakup>

Alternatively, protected disclosures can be made to the following regulators:

- The Office of the Whistleblower is an office regulated by the Australian Securities and Investment Commission (ASIC). The Office of the Whistle-blower is equipped to oversee and report on information received from whistleblowers. Persons with information can make a report to the Office of the Whistle-blower through the ASIC website: <https://asic.gov.au/report-misconduct>
- Whistleblowers can contact the Australian Prudential Regulation Authority (APRA) through the APRA website: <https://www.apra.gov.au/information-being-whistleblower-and-making-public-interest-disclosure>.
- To make a protected disclosure to the Australian Federal Police (AFP), call the AFP's non-urgent crime line: 131 444.

In addition, protected tax disclosures can be made to the Commission of Taxation in the following ways:

- Through the tax evasion reporting form; or
- By telephone on the confidential hotline to report tax avoidance schemes: 1800 060 062; or
- By email to [reportataxscheme@ato.gov.au](mailto:reportataxscheme@ato.gov.au); or
- By mail by marking your letter 'in confidence' and sending to:

Australian Taxation Office  
Tax Evasion  
Locked Bag 6050  
Dandenong VIC 3175

### 3.9 Investigating Disclosures

Where a Protected Disclosure is made internally to an officer (such as a director), Compliance Officer, or senior manager of the Company or any of the Company's related entities or any other person authorised by the Company to receive disclosures, or via The Company Anonymous reporting tool - <https://webtravelgroup.whispli.com/speakup>, the Company will investigate the disclosure by:

- Consider the information disclosed;
- Appoint an appropriate investigator, including an external investigator where required, to conduct an objective investigation as is reasonable and appropriate having regard to the nature and circumstances of the reportable conduct;
- Collect material required to consider the allegations disclosed to enable the investigator to complete the investigation;

- Where appropriate, the Company will provide feedback to the whistleblower regarding the investigation's progress and/or outcome (subject to considerations relating to the privacy against those whom allegations are made, and being conscious of not prejudicing any external investigations or other matters arising from a disclosure being made).

### **3.10 Treatment and Support for disclosing employees**

The Company committed to providing fairness, support and protection in response to genuine reports of wrongdoing and will not tolerate any reprisals, or threats of reprisal, by any representative of the Company against a disclosing person.

The protection afforded by this Policy is in addition to, not in lieu of, any protection provided by legislation. Protections for Protected Disclosures include:

#### **3.10.1 Protecting the identity of whistleblowers**

A discloser's identity will remain confidential unless it is revealed to:

- ASIC;
- APRA;
- a member of the AFP;
- a legal practitioner for the purposes of obtaining legal advice or representation; or
- with the consent of the discloser.

There is no requirement for a whistle blower to identify themselves in order for that whistle-blower's Protected Disclosure to qualify for protection.

The same restrictions around the disclosure of an eligible whistle-blower's identity apply to a Protected Tax Disclosure. The identity of a person who makes a Protected Tax Disclosure will remain confidential unless revealed to:

- The Commissioner of Taxation;
- a member of the AFP;
- a legal practitioner for the purposes of obtaining legal advice or representation; or
- with the consent of the discloser.

A discloser's identity may be revealed to a court where it is necessary to:

- give effect to the TAA or Corporations Act, or
- in the interests of justice to do so.

Under no circumstances does this Policy allow for or condone the disclosure of the actual identity of a whistleblower who has made a protected disclosure other than as set out above. However, for the purposes of an investigation, information that is likely to or may lead to the identification of the whistleblower may be disclosed if it is reasonably necessary for the purpose of investigation concerning the subject matter of an 'eligible disclosure'. The Company will take all reasonable steps are taken to reduce the risk that the whistle-blower will be identified as a result of that disclosure of information.

The Company is able to disclose the subject matter of the Protected Disclosure without the whistle-blower's consent as appropriate.

Any release of information in breach of this Policy will be regarded as a serious matter and may result in disciplinary action. There also may be serious consequences under the Corporations Act.

#### **3.10.2 Protecting whistleblowers who have made Protected Disclosures from legal action**

Whistle-blowers who make a Protected Disclosure are protected as follows:

- They are protected from any civil, criminal or administrative liability (including disciplinary action) for making the disclosure; and
- No contractual or other remedy may be enforced, and no contractual or other right may be exercised, against the Discloser on that basis; and
- The information they have disclosed is not admissible in evidence against the person in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information.

### **3.10.3 Protecting against victimisation and detriment**

Where employees have made a protected disclosure, the Company will take all reasonable steps to ensure appropriate treatment of those employees.

The Company will not tolerate the ill treatment, including victimisation or bullying, of any Company employee mentioned in, or related to, a disclosure of the kind protected under this Policy. Any such ill treatment may result in disciplinary action being taken, up to and including termination of employment without notice or payment in lieu of notice. There are also separate and serious consequences at law for victimising or causing detriment to a person because that person has made, could make, proposes to make, or is perceived to have made a Protected Disclosure.

Any staff member (either employee or contractor) subjected to detrimental treatment (or a threat to cause any detriment) as a result of making a Protected Disclosure should inform the Company immediately.

The Company will thoroughly investigate reports of any victimization or detrimental conduct related in any way to a Protected Disclosure being made.

### **3.10.4 Support for whistleblowers**

The Company will take appropriate measures to support the wellbeing and protect a disclosing employee/Eligible Whistleblower.

This support may be in the form of:

- Employee Assistance Program (EAP) as provided in the relevant jurisdiction
- Will consider whether the disclosing person can or should be allocated alternative duties;
- Will consider whether the disclosing person can or should be permitted paid time off work.

## **3.11 Policy Availability**

This Policy is to be distributed to all existing staff members at the date the Policy is approved by the Company and provided to all new staff members during their induction. 'Staff members' includes both employees and contractors. This Policy is available to all officers and employees of the Company through the Intranet, the corporate website [www.webtravelgroup.com](http://www.webtravelgroup.com) or can be accessed by requesting a copy from HR/senior managers.

## **3.12 Interaction with Local Laws**

This Policy and the procedures set out in this document reflect and comply with the whistleblower provisions of the Corporations Act 2001 (Cth) (Corporations Act) and the Taxation Administration Act 1953 (Cth) (Tax Act) of Australia. If you are an employee of a legal entity that is based outside of Australia, your organisation may also be subject to Whistleblower and/or Protected Disclosure laws that are specific to your country. For completeness, should there be any conflict between the contents of this policy and the laws of your country, the laws of your country will prevail. You should make sure you are familiar with any such country specific laws and talk to your manager should you have any questions.

