

Whistleblower Procedure

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Related Documents

Document Name	Business Unit/Location
All Ports	Code of Conduct Procedure
All Ports	Complaints & Disputes Procedure
All Ports	Disciplinary Procedure

Abbreviations

Abbreviation	Description
NSS	Northern Stevedoring Services

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Definitions

ACCC	means the Australian Competition and Consumer Commission.
AFP	means the Australian Federal Police.
APRA	means the Australian Prudential Regulation Authority.
ASIC	means the Australian Securities and Investments Commission.
ASX	means the Australian Securities Exchange.
Associate	means an individual who is an associate of NSS within the meaning of the Corporations Act. This includes directors and company secretaries of NSS and may also include a range of individuals with whom NSS acts in concert or is otherwise associated in a formal or informal way.
ATO	means the Australian Taxation Office.
Board	means the Board of Directors of NSS Holdings Limited.
Commonwealth	means the Commonwealth of Australia.
Corporations Act	Means <i>Corporations Act 2001</i> (Cth).
Officer	means a director or a company secretary of NSS
Personal Work-related Grievance	means a person's grievance about their employment or former employment, which has or tends to have implications for the discloser personally, including (without limitation): an interpersonal conflict with another employee; a decision relating to engagement, transfer or promotion; a decision relating to terms and conditions of engagement; a decision to suspend or terminate the engagement of or otherwise to discipline the person, or as otherwise provided by Relevant Legislation.
NSS	means NSS Holdings Limited and its Related Companies.
Related Company	means a related body corporate (as that term is defined in the <i>Corporations Act 2001</i>) of NSS Holdings Limited.
Senior Manager	Means a person (other than a director or secretary) who makes or participates in making decisions that affect the whole, or a substantial part, of the business of the entity; or has the capacity to significantly affect the entity's financial standing. An immediate supervisor would not meet this criterion. A senior manager is generally a senior executive within NSS.
Business Support	means NSS's Safety, Health, Environment and Human Resources business unit.

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Wrongful Conduct

means conduct which:

- represents a danger to the public or the financial system;
- constitutes an offence against any Commonwealth Act that is punishable by imprisonment for a period of 12 months or more;
- constitutes an offence or contravention of Relevant Legislation; or
- is otherwise prescribed by regulations under Relevant Legislation to be a disclosable matter.

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1. Objective

Whistleblowing is the act of reporting wrongdoing, misconduct, or unethical behaviour within an organisation. This can include violations of laws, regulations, company policies, or threats to safety and welfare. Whistleblowers may be employees, contractors, or others with inside knowledge who choose to speak up – often to protect others and uphold integrity.

The purpose of this procedure is to promote and support a culture of honest and ethical behaviour, good corporate governance and compliance with Northern Stevedoring’s (NSS’s) legal and regulatory obligations. This is facilitated by providing protections for the reporting of reasonably held concerns regarding suspected or actual Reportable Matters.

This procedure sets out the process for reporting concerns and the support, protections and remedies which Eligible Persons (as defined in section 2 below) may be eligible to access in respect of reports of Reportable Matters (as defined in section 4.1 below) in accordance with Relevant Legislation.

2. Scope

This Under this Procedure, Eligible Persons may be any current or former:

- officer or employee;
- associate;
- contractor or supplier or their employees;
- consultant, adviser or agent; or internee or secondee, of NSS or any of their relatives or dependants.

A Whistleblower is any one of these Eligible Persons who makes or attempts to make a report about a Reportable Matter under this Procedure to an Eligible Recipient. This procedure does not impose contractual obligations on NSS and may be amended or replaced at any time at its discretion or in accordance with Relevant Legislation.

3. Relevant Legislation

- *Fair Work Act 2009 (Cth);*
- *Anti-Discrimination Act 1991 (Qld);*
- *Crime and Corruption Act 2001 (Qld);*
- *Corporations Act 2001 (Cth) (for private sector whistleblowing);*
- *Workplace Health & Safety Act 2011;*
- *Workplace Health & Safety Regulations 2011;*
- Preventing and Responding to Workplace Bullying" (Safe Work Australia, 2016).

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4. Procedure

NSS is committed to promoting integrity in its business and financial activities, ensuring all our people, customers and communities can thrive. Our Whistleblower Procedure promotes and supports a culture of honest and ethical behaviour, good corporate governance and compliance with NSS’s legal and regulatory obligations.

4.1 Reportable Matters

A Reportable Matter is a disclosure of information under this Procedure where the Whistleblower has reasonable grounds to suspect that the information indicates that NSS, or an officer or employee within NSS, has engaged in conduct that:

- reportable concerns misconduct or an improper state of affairs or circumstances at NSS which need not amount to contravention of a law, and which may include:
 - serious and systemic breaches of NSS policies and procedures (such as NSS's Code of Conduct Procedure);
 - unsafe work, environmental or health practices; and
 - fraud, corruption, bribery or any other serious impropriety;
- constitutes an offence or contravention of Relevant Legislation;
- represents a danger to the public or the financial system; or
- is otherwise prescribed by regulations under Relevant Legislation to be a disclosable matter from time to time; or
- may assist NSS in performing functions or duties in relation to its tax affairs.

Matters usually relate to conduct of persons performing work for NSS but they can also involve the conduct of third parties, such as customers, suppliers or service providers, provided such conduct also relates to NSS.

Reportable Matters do not extend to information about Personal Work-related Grievances which do not trigger the protections under the Corporations Act, unless the information:

- has significant implications for NSS and indicates Wrongful Conduct or alleged Wrongful Conduct;
- relates to actual or threatened detrimental treatment caused to a Whistleblower by a person who believes or suspects that the Whistleblower made, may have made, proposes to make or could make a report under this Procedure; or
- is a mixed report that includes information that is linked to and inseparable from a both Reportable Matter and a Personal Work-Related Grievance.

Detrimental treatment is defined in Relevant Legislation and currently includes dismissal, injury of an employee in their employment (e.g. demotion), harassment, discrimination, psychological harm or other unfavourable treatment that causes damage to the Whistleblower’s property, reputation, business or financial position. Personal work-related concerns should generally be reported by an employee to their manager.

4.2 Reporting

A NSS has a number of channels for making a report if a person becomes aware of any issue or behaviour which they consider to be a Reportable Matter under this Procedure.

4.2.1 Protected Disclosure Officer

You may report directly to the Protected Disclosure Officer at: hr@nsspl.com.au or by telephone on: (07) 4722 4822.

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Reports can also be made by post to: PO Box 5740, Townsville, QLD 4810 (marked to the attention of the Protected Disclosure Officer).

A report may be made to a Protected Disclosure Officer or, if a Whistleblower has a concern about a Protected Disclosure Officer, the report may be made to the General Manager. Such reports may be anonymous, in which case you can choose not to identify yourself in a telephone call, in posted correspondence or in a Whistleblower Report Form referred to below.

Reports made anonymously may affect NSS's ability to investigate the matter properly and to communicate with you about your report.

If a manager receives a report or complaint from an Eligible Person that may amount to a Reportable Matter, the manager must ensure the report or complaint is forwarded to a Protected Disclosure Officer.

A Whistleblower may contact a Protected Disclosure Officer before or at any time after making a whistleblowing report if they have any concerns about making a report, confidentiality or the protections that may be available under this Procedure or Relevant Legislation.

4.2.2 Whistleblower Report Form

Eligible Persons may make a report via the NSS website or by clicking on the Whistleblower Report Form:

<https://www.nsspl.com.au/whistleblower-report-form/>

All reports using the Whistleblower Report Form will be sent to the Protected Disclosure Officer for review and action.

The Whistleblower Report Form provides the option to submit reports anonymously. As noted above, anonymous reports may affect NSS's ability to investigate the matter properly and to communicate with you about your report. Nothing in this Procedure should be taken as restricting Eligible Persons from reporting any matter or providing any information to other persons defined as Eligible Recipients in Relevant Legislation. These include:

- any Officer or Senior Manager of NSS or a Related Company;
- a regulator (such as ASIC or APRA);
- the Commissioner of Taxation for tax matters;
- NSS's auditor, tax agent or actuary;
- a legal practitioner for the purpose of obtaining legal advice or legal representation regarding the Reportable Matter; and
- any other person in accordance with any relevant law, regulation or other requirement.

A disclosure of a Reportable Matter to any Eligible Recipient will entitle the Eligible Person to protections under Relevant Legislation.

This may include the Whistleblower making public interest or emergency disclosures of a Reportable Matter to a journalist or a parliamentarian where:

- the Whistleblower made the disclosure to ASIC, APRA or other prescribed government body (and at least 90 days have passed in the case of a public interest disclosure);
- the Whistleblower does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure or, in the case of an emergency disclosure, the Whistleblower has reasonable grounds to believe that the information concerns a substantial and imminent danger to health or safety or to

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- the natural environment; and
- the extent of the information disclosed in the case of an emergency disclosure is no greater than is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.

It is important to understand the criteria for making a public interest or emergency disclosure, so a Whistleblower should consider seeking legal advice from and be legally represented by a legal practitioner if considering making such reports. A Whistleblower may also do so in relation to any other report of a Reportable Matter. Disclosures to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the *Corporations Act 2001* or *Taxation Administration Act 1953* are protected.

4.3 Information in Whistleblower Reports

A Whistleblowers will only be entitled to the protections under this Procedure and Relevant Legislation, if they have reasonable grounds to suspect that the information they are reporting to an Eligible Recipient concerns a Reportable Matter (even if the information turns out to be incorrect).

Reports should provide NSS with as much detail as possible to assist in investigating the matter. Details can include:

- your name and contact details. If your report is anonymised, you can include an anonymised email address NSS can contact you – e.g. to provide support, for any questions about your report, and so that you can be kept updated on the investigation.
- a statement describing the Reportable Matter.
- name of the person(s) involved.
- dates, times and locations.
- details of any relevant transactions.
- copies of any relevant documents.
- names of possible witnesses.
- steps already taken to report the matter or resolve the concern (if any).

4.4 Investigations

The Protected Disclosure Officer will as soon as practicable provide the Whistleblower’s report to the most appropriate person within NSS to conduct an initial review, which could include:

- the General Manager; or
- if the report concerns the General Manager, a person related to the General Manager or a person to whom the General Manager has a personal connection, then the Chair of the NSS Board (Board Chair).

The person conducting the initial review will make inquiries and may seek input from members of the senior management team (except to the extent a member is the subject of the report). Further investigations must be:

- conducted by a person; and
- overseen by a member of senior management, who is not personally connected to the parties the subject of the report.

The investigations may be conducted as appropriate, by a Senior Manager, Business Support Manger or, at NSS's discretion, by an external person (Investigator). The Investigator will report to the General Manager (or Board Chair as the case may be) and the Protected Disclosure Officer at the completion of the Investigation. The contents or a summary of the report may be made available to appropriate members of the senior management team.

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An initial review may generally be completed within four weeks of NSS's receipt of the report, while further inquiries or investigations may take up to 12 weeks. However, these timeframes are indicative only and they will vary depending on the nature of the report and issues identified in the investigation.

Investigations will be conducted as far as practicable on a confidential basis and in an appropriate manner having regard to the nature of the report, Relevant Legislation and the surrounding circumstances. Any investigation will be independent of the Whistleblower, the person(s) the subject of the report and any business unit concerned. If the Whistleblower wishes to remain anonymous, the Whistleblower can at any time refuse to answer questions which they consider may reveal their identity. The objects of an investigation include:

- collecting information, considering that information and concluding whether or not there are reasonable grounds to indicate a Reportable Matter; and
- where appropriate, making recommendations on appropriate remedial actions in respect of a Reportable Matter.

In situations where the Whistleblower may have been involved in conduct concerning a Reportable Matter, the fact that the Whistleblower made a report may be taken into consideration as a mitigating factor in any disciplinary action that may be taken against the Whistleblower as a consequence of the investigation.

The Protected Disclosure Officer will endeavour, if the Whistleblower can be contacted, to keep the Whistleblower regularly updated during the course of investigations arising from their report and may inform the Whistleblower in general terms of its outcome, subject to considerations of the privacy of anyone who is the subject of the Reportable Matter and confidentiality.

If a report of a Reportable Matter subsequently leads to regulatory or court proceedings, the Whistleblower who made a report under Section 4.6 of this Procedure may be requested by NSS to provide assistance, including as a witness.

4.5 Whistleblower Support

A nominated Senior Manager or alternatively the Protected Disclosure Officer will, (upon the Whistleblower's request), be assigned to support the Whistleblower and to act as a liaison between the Investigator and the Whistleblower.

Senior management will assist with the protection of Whistleblowers from detrimental treatment because they have made or are considering making a report under this Procedure.

Whistleblowers should immediately inform the Senior Manager of any concerns that the Whistleblower may have in relation to their report..

NSS also supports Whistleblowers by providing access to a confidential support and counselling service, the Employee Assistance Program (EAP). Information on NSS's EAP is available from Business Support or via <https://www.accessseap.com.au/>.

The Whistleblowers Senior Manager will endeavour, as appropriate, to keep the Whistleblower informed of the progress and any outcomes of the investigation (subject to any privacy and confidentiality considerations and as required by law) including any proposed remedial actions.

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4.6 Protections for Whistleblowers

4.6.1 Detrimental Treatment

NSS will take reasonable steps to monitor and manage the behaviour of other persons involved in the Reportable Matter and protect the Whistleblower from detrimental treatment where that treatment has occurred because another person believes or suspects that the Whistleblower has made, is proposing to make, or is able to make, a report relating to a Reportable Matter.

Detrimental treatment does not include administrative action taken by NSS that is reasonable to protect a Whistleblower from detriment (for example, moving a Whistleblower to another work location), or reasonable management action regarding unsatisfactory work performance or conduct.

A Whistleblower can request their Senior Manager take appropriate action where they have concerns about detrimental treatment in relation to their reporting of a Reportable Matter. The Senior Manager will take action they consider appropriate and may make recommendations (e.g. that the concerns be investigated or that no action is required).

A Whistleblower may escalate such concerns to the Protected Disclosure Officer if they do not think the Senior Manager has adequately resolved them. The Protected Disclosure Officer may in turn consult with the General Manager who may make a determination in relation to those concerns.

A person found to have detrimentally treated a Whistleblower because the Whistleblower has made, is proposing to make, or is able to make, a report of a Reportable Matter report may be subject to disciplinary action, up to and including termination of employment or engagement.

Notwithstanding these protections and support, NSS retains the right to raise with a Whistleblower, and act on, matters that may arise in the course of their employment or engagement with NSS.

4.6.2 Confidentiality

Subject to any applicable exceptions as stated below, NSS understands the need to protect the Whistleblower's identity and to conduct investigations of Whistleblower reports on a confidential basis. The Whistleblower can choose to remain anonymous when making a report, during the course of, and after completion of, an investigation. The identify of the Whistleblower who has disclosed a Reportable Matter to an Eligible Recipient must not be disclosed unless:

- the Whistleblower consents in writing to the disclosure;
- the disclosure is made to ASIC, APRA, a member of the AFP, the Commissioner of Taxation (if tax-related) or other prescribed body in accordance with Relevant Legislation;
- the disclosure is made to a legal practitioner for the purposes of NSS obtaining legal advice or representation in accordance with Relevant Legislation;
- a court or tribunal thinks it is necessary in the interests of justice; or
- where the disclosure is otherwise required or permitted by law.

NSS will take reasonable steps not to disclose information that is likely to lead to the identification of the Whistleblower except:

- where it would be permitted to disclose the Whistleblower's identity, as referred to above; or
- to the extent the disclosure is reasonably necessary as part of the reporting procedure referred to above or for purposes of an investigation, provided NSS takes all reasonable steps to maintain confidentiality and reduce the risk that the Whistleblower will be identified as a consequence of the disclosure.

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Steps NSS may take to protect the confidentiality of a Whistleblower’s identity (if they choose to remain anonymous) include:

- ensuring that all files relating to the Whistleblower’s disclosure which may disclose their identity are kept secure and that information received from the Whistleblower that may disclose their identity is held in confidence and is only disclosed to a person (who must not be under or connected to the investigation) if:
 - the Whistleblower has been consulted and has consented to the disclosure;
 - it is necessary for that person to conduct, or be involved in the conduct of, the investigation; or
 - it is required or permissible by law;
- conducting meetings in a confidential and safe setting;
- redacting personal information to the extent practicable in any report and related documentation which may identify the Whistleblower;
- referring to the Whistleblower in a gender-neutral way;
- identifying aspects of the disclosure that may inadvertently identify the Whistleblower; and
- reminding persons involved of the confidentiality requirements.

A Whistleblower who has chosen to remain anonymous must take steps to protect the confidentiality of their identity after making any disclosure.

Files and records of the Whistleblower’s identity created from an investigation will be securely retained in accordance with applicable document retention policies. It will be a breach of NSS Procedure and procedure for such information to be released, without the Whistleblower’s consent, to someone not involved in the investigation (i.e. other than senior managers or directors who need to know the information in order to take appropriate action or as part of the confidentiality exceptions referred to above).

It is illegal to disclose the identity of a Whistleblower or to disclose information likely to reveal the Whistleblower’s identity (this does not include disclosures in the circumstances described above). Furthermore, a release of information in breach of this Procedure will be regarded as a serious matter and will be dealt with under NSS’s disciplinary procedures. Any complaints about maintenance of confidentiality can be directed to the Protected Disclosure Officer. A Whistleblower may also lodge a complaint with a regulator such as ASIC or the ATO.

Nevertheless, and notwithstanding the above confidentiality protections, Whistleblowers should be aware that it may be possible that someone might deduce their identity without there having been a breach of confidentiality, including if the nature of their report indicates that a particular individual made it, or otherwise as a consequence of the nature of the investigatory process.

4.6.3 Protections under Relevant Legislation

While NSS encourages Whistleblowers to report information concerning Reportable Matters under this Procedure, this Procedure is not intended to prevent persons from making protected disclosures of information (including Reportable Matters) in other ways under Relevant Legislation.

Where a Whistleblower makes a report in relation to a Reportable Matter under this Procedure only, they may nevertheless also be eligible for separate protections under Relevant Legislation (including where disclosures are made anonymously). These statutory protections may include:

- the Whistleblower being immune from civil, criminal or administrative liability (including disciplinary action) for making the disclosure;
- not having any contractual or other right or remedy enforced or exercised against the person on the basis of the disclosure;
- it being unlawful to subject a Whistleblower to detrimental treatment because a person believes or

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suspects the Whistleblower has made, will make or could make a disclosure of a Reportable Matter; and

- the Whistleblower, if subjected to detrimental treatment, having rights to compensation for loss, damage or injury and other remedies.

Persons mentioned in the Whistleblower’s report may also be entitled to protections under Relevant Legislation.

You can find additional information about the conditions for the applicability of such protections, the kinds of information which may be the subject of protected disclosures and when and how public interest and emergency disclosures may be made from a legal practitioner or by contacting ASIC, APRA, a member of the AFP, the Commissioner of Taxation (if tax-related) or other prescribed body in accordance with the Relevant Legislation.

4.6.4 False reporting

The above protections will not apply where a person makes a report that does not constitute a Reportable Matter (including where there is no reasonable basis for a report) or it is not made in accordance with the requirements of the Relevant Legislation.

A deliberately false or reckless report which does not constitute a Reportable Matter could cause NSS significant loss and damage including damage to NSS's reputation and that of its employees, contractors and associated personnel, as well as taking considerable time, effort and resources. NSS reserves the right to take appropriate action in any such case including treating it as a serious disciplinary matter.

4.7 Fair Treatment of Persons Mentioned in Reports

NSS will endeavour to provide any person mentioned in a Whistleblower’s report under this Procedure who becomes subject to an allegation in respect of a Reportable Matter with an opportunity to respond to the allegations as part of any investigation.

Employees who are mentioned in any Whistleblower report will also be entitled to access EAP.

4.8 Reporting and Governance

The relevant Board Committee responsible for overseeing NSS’s Whistleblower process is the Audit and Risk Management Committee.

The Committee will be notified where an investigation of a Whistleblower report substantiates the existence of a Reportable Matter and the steps taken or to be taken to address it. The Committee will in turn provide summary reports to the Board. In addition, serious Reportable Matters may be considered by the Protected Disclosure Officers for immediate referral to the Chair of the Committee and/or the Board Chair.

4.9 Queries

If you have any questions about this Procedure or you require any information about the protection provided by law to Whistleblowers, you are encouraged to contact the Protected Disclosure Officers using the details supplied in section 4. Alternatively, you can seek independent legal advice.

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