



# Whistleblower Policy

## Purpose

oOh!media Ltd and its related entities (**oOh!, we, our, us, Group**) are strongly committed to maintaining an ethical workplace. This Whistleblower Policy is aligned to oOh!'s values and **Code of Conduct**, and is one of a number of important policies oOh! has to support ethical and honest behaviour.

This Whistleblower Policy (**Policy**) supports and provides a safe and confidential environment for people to raise issues, without fear of reprisal, dismissal or discriminatory treatment.

The aim of the Policy is to make people feel confident about raising concerns, by offering a reporting and investigative mechanism that is objective, confidential, independent and protects against reprisal or disadvantage.

## Application of Policy

This Policy covers all oOh! people including:

- employees, including officers, contractors (including employees of contractors), suppliers, consultants and former employees;
- suppliers of services or goods (whether paid or unpaid) and employees of those suppliers;
- consultants, auditors, advisers; and
- individuals who are associates of any entity within the Group,

and includes relatives and dependents of any of those persons.

### The definition of whistleblowing

“the deliberate voluntary disclosure of individual or organisational malpractice by a person who has or had privileged access to data, events or information about an actual suspected or anticipated wrongdoing within or by an organization that is within its ability to control.”

Not all disclosures are covered by this Policy. For more information, see ‘Disclosures that are not covered by this Policy’ below.

## What to Report – Reportable Conduct

This Policy is intended to address all serious misconduct – which we have called **Reportable Conduct** for the purpose of this Policy. This includes, although not limited to, any actual or suspected:

- criminal, dishonest, fraudulent, misleading, deceptive, unethical, illegal or corrupt behaviour;
- breach of regulations, legislation or oOh! policies, including the Code of Conduct, inappropriate workplace behavior, or other failure to comply with any legal or regulatory obligation;
- concealment of any such behaviour or breach;
- unsafe work practices, environmental or health risks; and
- any conduct deliberate or otherwise, that may cause material financial, non-financial or reputational risk to oOh!.

### TIP:

If you are unsure if an activity is reportable, you can call an independent third party called ETHI-CALL and discuss the situation with qualified people on a confidential basis.

This service is completely independent and can be used as a sounding board to help achieve clarity around the situation. For further information about this service, please visit [www.ethics.org.au](http://www.ethics.org.au).

Some examples of Reportable Conduct include:

- illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property;
- fraud, money laundering or misappropriation of funds;
- offering or accepting a bribe;
- financial irregularities;
- failure to comply with, or breach of, legal or regulatory requirements; and
- engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made or be planning to make a disclosure.

See the end of this Policy for disclosures that are not covered by this Policy.

## How to Report

Any report under this Policy can be made via any of the means set out below, noting that the most appropriate means may depend on the matter and the person who is the subject of the matter and that reports may be made anonymously and/or confidentiality, securely and outside of business hours:

- Direct contact with officers or senior managers of oOh! including Management representatives - Chief People and Culture Officer, General Counsel, CEO or CFO or to the Chair of the Audit, Risk and Compliance Committee.
- Call the independent Whistleblower Service in Australia 1800 173 918 or New Zealand 0800 403 478 24 hours a day, 7 days a week.
- In addition, an online service [whistleblower@deloitte.com.au](mailto:whistleblower@deloitte.com.au) is available 24 hours a day. This service helps protect the identity of the reporter if requested.
- Further details on the process are available at: [www.whistleblower.deloitte.com.au](http://www.whistleblower.deloitte.com.au).

Disclosure of Reportable Conduct must be based on information that is directly known to the person making the disclosure. That person must have reasonable grounds to suspect the alleged Reportable Conduct has occurred or is likely to occur. This does not include rumours of Reportable Conduct or hearsay.

When making a disclosure of Reportable Conduct, whistleblowers are encouraged:

- to communicate clearly that they are making a disclosure of Reportable Conduct; and
- to provide as much information as possible, including any known details related to the Reportable Conduct

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and any steps taken to disclose the matter elsewhere in an attempt to resolve the concern.

Whistleblowers are not expected to investigate their concerns or to prove their validity before making a disclosure of Reportable Conduct.

Nothing in this Policy should be taken as restricting anyone from reporting any matter or providing any information to a regulator (such as the Australian Securities and Investments Commission (**ASIC**)), oOh!'s auditor or a member of the audit team or any other person in accordance with any relevant law, regulation or other requirement.

## Reporting anonymously

A person may make a report about Reportable Conduct anonymously or may place restrictions on who knows their identity. The Group will comply with these requirements and will still use best endeavours to investigate the report. However, there may be limitations in investigating a matter where a whistleblower does not consent to disclosure of their identity.

For this reason, the Group encourages whistleblowers to share their identity wherever possible as this will make it easier for the Group to fully investigate the report and to provide the person with the support and protections described in this Policy.

If a person wishes to remain anonymous, they are encouraged to remain in contact with the Group and maintain ongoing two-way communication with the Group so that follow-up questions may be asked and the Group can provide feedback.

Reports may be made anonymously and still be protected under the applicable law.

## Confidentiality of a whistleblower's identity

The Group will take disciplinary action, which may include dismissal, against any person who makes an unauthorised disclosure of the identity of a person who makes a disclosure of Reportable Conduct under this Policy or of information that is likely to lead to the identification of that person.

For further information about 'protected disclosures' see Attachment 1: Protections under Australian law.

It is an offence under Australian law for a person who has directly or indirectly obtained information about the identity of a person who has made a protected disclosure, to disclose the identity of that person or information that is likely to lead to the identification of that person, without authorisation or in accordance with applicable laws.

## Protecting the Whistleblower

Where matters of Reportable Conduct are raised in good faith, oOh! will provide a safe and confidential environment so the matter can be dealt with appropriately.

Protecting the whistleblower is of paramount importance and all information will be treated as strictly confidential. Where the identity of the whistleblower is known (e.g. via direct contact with Management), where possible and practicable, oOh! will keep the whistleblower informed of the actions taken in relation to the report.

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It is possible that someone might deduce your identity without there having been a breach of confidentiality, if the nature of your report points to one particular individual having made it, or otherwise as a consequence of the nature of the investigation process.

The Group will not prevent a person (whether through a confidentiality agreement or otherwise) from making a disclosure of Reportable Conduct to a regulator, the police or legal practitioner.

Further, whistleblowers may qualify for additional protection if reporting Reportable Conduct to legal practitioners, the police or other regulatory bodies<sup>1</sup> and the report qualifies as a “**public interest disclosure**” or “**emergency disclosure**”. To understand properly what qualifies as those types of disclosures whistleblowers are encouraged to contact:

- oOh’s Whistleblower Protection Officer (Chief People and Culture Officer);
- oOh’s independent Whistleblower Service in Australia; or
- an independent legal practitioner.

Refer also to Attachment 1: Protections under Australian law.

## Investigation

Reports will be assessed initially by the Ethics Committee, which will recommend an appropriate course of action for investigation of the Reportable Conduct. oOh!’s Ethics Committee is generally comprised of any two out of the CFO, the CEO, the General Counsel, the Chair of the Audit, Risk and Compliance Committee. Reportable Conduct will be investigated if it contains sufficient information to form a reasonable basis for investigation. The purpose of the investigation is to determine whether or not the Reportable Conduct raised is substantiated, with a view to oOh! rectifying any wrongdoing uncovered to the extent that this is practicable in all the circumstances.

Investigation processes and the composition of the Ethics Committee will vary depending on the precise nature of the conduct being investigated as well as on the nature of the report, the amount of information provided and how the report was made.

Investigations of Reportable Conduct will be managed in a manner that is confidential, fair, independent and objective. To ensure fairness and independence, investigations need to be independent of the discloser, the individuals who are the subject of the disclosure and the department or business unit involved.

Wherever possible, the whistleblower will be informed of the outcome of the investigation subject to any privacy and confidentiality rights, within a reasonable time.

## Support for whistleblowers and protection against detriment

oOh! recognises that “whistleblowing” can be stressful and difficult to do. Provided you are acting in good faith and you have not yourself engaged in serious misconduct or illegal conduct, to the maximum extent possible you will not be subject to disciplinary sanctions by oOh! in relation to any matters you report

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<sup>1</sup> In Australia, this includes the Australian Taxation Office, the Australian Prudential Regulation Authority and the Australian Securities and Investments Commission and where the disclosure qualifies as “public interest” or “emergency” disclosure under Australian law, journalists or members of the Commonwealth, state or territory parliaments.

All reasonable steps will be taken to ensure that a whistleblower will not be subject to any form of **detriment** or prejudice, because they have made a report. However, this Policy will not protect the whistleblower if they are also involved in or connected to the improper conduct or illegal activities that are being reported.

All employees must abstain from any activity that is or could be perceived to be victimisation or harassment of persons who make disclosures under this Policy. oOh! will take disciplinary action, which may include dismissal, against any person who causes **detriment** or threatens to cause **detriment** to a person because they believe or suspect that the person has made, proposes to make or could make a report under this Policy.

Australian law provides that a court may order a person who causes **detriment** to a whistleblower to pay the whistleblower compensation in respect of any loss or damage suffered.

## Protection against legal actions

Unless a report is deliberately false, a person who makes a disclosure which qualifies for protection under this Policy will not be subject to any civil, criminal or administrative liability for making the report and no action, claim or demand may be taken or made of or against the person for making the disclosure.

A person who has made a report is taken not to have committed any offence against any legislation which imposes a duty to maintain confidentiality with respect to any information disclosed.

You will not, however, be protected from civil or criminal liability for any of your conduct which may be revealed by the report. However, if you report such conduct and actively cooperate in an investigation in which you may be implicated, there may be some cases where the fact you have made a report will be taken into account as a mitigating factor when determining actions which may be taken against you.

## False Reporting

All reports must be made in “good faith.” This means that your disclosure must be honest and genuine, and motivated by wanting to disclose misconduct. Your disclosure will not be “in good faith” if you have any other secret or unrelated reason for making the disclosure.

A report will not be considered to be made in good faith if it is frivolous, raised for a malicious reason or ulterior motive, or if it is not based on facts and/or circumstances that provide a reasonable basis for the report. Repeated reports about trivial matters may also be considered not to be made in good faith.

A false report of a Reportable Conduct could have significant effects of oOh!’s reputation and the reputation of other persons and could also cause considerable waste of resources.

Any deliberate false reporting of alleged Reportable Conduct, whether under this Policy or otherwise, will be treated as a serious disciplinary matter.

For the purposes of this Policy, and protections of whistleblowers from detriment, ‘**detriment**’ includes but is not limited to:

- dismissal,
- injury of a person in his or her employment or engagement,
- demotion or alteration of a person’s position or duties to his or her disadvantage,
- victimization or discrimination,
- harassment, intimidation,
- harm or injury to a person including psychological harm,
- damage to a person’s property, reputation, business or financial position, and
- any other damage to a person.

## Fair treatment of employees mentioned in a disclosure

Any oOh! Staff the subject of, or mentioned in, a Protected Report<sup>2</sup> or disclosure will be:

- informed about the matter in accordance with the principles of natural justice and procedural fairness;
- given a reasonable opportunity to put their case to the Ethics Committee or other investigation officer if any investigation is conducted; and
- informed of the outcome of the investigation (but will not be given a copy of the investigation report).

In broad terms, the protections available under this policy and the Corporations Act 2001 (Cth) (**Corporations Act**) are available when a person makes a report about Reportable Conduct to certain people or categories of people.

A report made in these circumstances is referred to in this policy as a Protected Report.

Where an investigation does not substantiate a disclosure made in a Protected Report, the fact that an investigation has been carried out, the results of the investigation, and the identity of any person the subject of the report will remain confidential, unless the subject of the report requests otherwise.

## Whistleblower Protection Officer

The Chief People and Culture Officer, or authorised delegate, is appointed as the Whistleblower Protection Officer with power and duties consistent with applicable Australian law and Australian standards. The Whistleblower Protection Officer must not also serve on the Ethics Committee.

The Whistleblower Protection Officer has access to independent advisers as and when required.

If a person is unsure whether something they are concerned about is Reportable Conduct, they may seek confidential guidance from the Whistleblower Protection Officer.

## Disclosures that are not covered by this Policy

Disclosures of information that is not about Reportable Conduct are not covered by this Policy and do not qualify for protection under the Corporations Act.

In particular, disclosures that relate solely to personal work-related grievances are not covered by this Policy and information relating to these matters may not be disclosed under this Policy.

A matter is a personal work-related grievance if it relates to a person's employment or former employment with the Group and has implications for them personally but:

- does not have significant broader implications for the Group; and
- does not relate to anything done or alleged to be done by the person in relation to Reportable Conduct.

Matters that might constitute personal work-related grievances include:

- a decision relating to a person's engagement or the terms and conditions of engagement, including a decision regarding any transfer or promotion applied for;
- raising with the person matters relating to their performance in their role, or any other matters arising in the ordinary course of their engagement;
- any investigation of alleged misconduct by the person, or a decision to take disciplinary action, suspend or terminate their engagement; or
- an interpersonal conflict between the person and another employee.

<sup>2</sup> Refer to Attachment 1: Protections under Australian law.

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Sometimes a disclosure about one of these matters may also constitute a report about Reportable Conduct, for example if the disclosure relates to information that suggests misconduct beyond a person's own circumstances or a larger or more systemic issue about the culture or environment of the Group.

If a person believe that this describes their situation then it is recommended that they seek advice from the Whistleblower Protection Officer.

If a person does have a personal work-related grievance that does not involve any Reportable Conduct, but they would like internal assistance to resolve that grievance refer to the internal Grievance Handling Practice Note.

## Access to this Policy

This Policy will be made available in the Corporate Governance section of the Group's website and the Group's intranet.

A copy may also be obtained from the Whistleblower Protection Officer.

## Training

The Group will provide training to employees in respect of their rights and obligations under this Policy and will provide training to managers and others who may receive disclosures made under this Policy on how to handle those disclosures.

## Reporting and Governance

The Board of oOh!, through the Audit, Risk and Compliance Committee, governs and is responsible for the ultimate decision-making power regarding reports and investigations under this Policy.

Following good governance practices, all reports are confidentially shared with the Audit, Risk and Compliance Committee. The identity of the whistleblower is not disclosed at any stage without consent.

This Policy will be reviewed regularly by the Board and any amendments will be communicated to all oOh! people to whom this Policy.

## For more information

If you have questions about the content of this Policy, please contact Chief People and Culture Officer, the General Counsel, a Company Secretary, the CFO or the CEO.



## ATTACHMENT 1: PROTECTIONS UNDER AUSTRALIAN LAW

### Protection under Law

The Corporations Act 2001 (Cth) (**Corporations Act**) gives special protection to disclosures about any misconduct or improper state of affairs relating to the Group if the following 3 conditions are satisfied:

1. The whistleblower is or has been:
  - an officer or employee of a Group company;
  - an individual who supplies goods or services to a Group company or an employee of a person who supplies goods or services to a Group company;
  - an associate of a Group company;
  - an individual who is an associate of a Group company; or
  - a relative, dependent or spouse of any individual referred to above.
  
2. The report is made to:
  - a Protected Disclosure Officer;
  - an officer or senior manager of the Group company concerned;
  - the Group's external auditor (or a member of that audit team);
  - ASIC;
  - the Australian Prudential Regulation Authority (**APRA**); or
  - a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act.
  
3. The report is about information that is a 'disclosable matter' under the Corporations Act.

A disclosure 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 are protected, even in the event that the legal practitioner concludes that a disclosure does not relate to a disclosable matter.

Similar protection exists for disclosures related to the tax affairs of an entity under the Taxation Administration Act 1953 (Cth) (**Taxation Administration Act**). The Tax Administration Act provides protection for disclosures of information that indicates misconduct or an improper state of affairs in relation to the tax affairs of an entity or an associate of an entity where the person considers the information may assist in the recipient of that information to perform functions or duties in relation to the tax affairs of the entity or an associate.

Aside from making a disclosure under this Policy, individuals are free to make a protected disclosure at any time directly to an external party, such as ASIC, APRA and the Australian Federal Police (**AFP**), as provided for in the Corporations Act or under any other law.

### Public interest and emergency disclosures

In limited circumstances, the Corporations Act permits a person to make a report about Reportable Conduct to a member of the Federal Parliament or a State Parliament or to a journalist and for that report to qualify as a Protected Report. These are public interest or emergency disclosures.

A person may only make a report through these channels if:



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- they have previously reported the Reportable Conduct to ASIC or APRA and certain time periods have passed since the previous disclosure was made;
- they have given oOh! written notice of their intention to make such a report; and
- the report constitutes a “public interest disclosure” or an “emergency disclosure” within the meaning of the Corporations Act and the information in the report is strictly limited to the information necessary to make the relevant type of disclosure.

If any of these conditions are not met, the report will not be a Protected Report and the person may incur civil or criminal liability for disclosing the information in the report.

It is important for the person making the disclosure to understand the criteria for making a public interest or emergency disclosure. For example, a disclosure must have previously been made to ASIC, APRA or other certain bodies as set out in the Corporations Act and in the case of a public interest disclosure, certain time periods must have passed since the previous disclosure.

The Group recommends that a person considering making such a disclosure obtain independent legal advice to ensure that they understand these conditions if they are considering making a public interest disclosure or emergency disclosure.