

Whistleblower Policy

ANZ Whistleblower Policy Statement



Doc. Ref: QPY012

This policy should be read in conjunction with the Osaki United International Whistle-Blowing Program (HED002).

EDMI is committed to the highest standard of conduct and ethical behaviour in all of our business activities. In line with EDM I's commitment to open communication, the Whistle-blowing policy aims to encourage employees to speak up. It also provides an avenue for raising grievances with a reassurance that employees will be protected from reprisals, detriment or victimisation for Whistleblowing.

EDMI is committed to ensuring confidentiality in respect of all matters raised under this policy and those who make a report are treated fairly and do not suffer detriment.

Whistleblowers may keep their identity confidential by reporting disclosures directly to the Executive Director and requesting confidentiality at the same time as the report is made. An online form will be available shortly.

In Australia and New Zealand eligible whistleblowers include

- Officer, employee, contractor or volunteer of the company
- Supplier of goods or services to the company
- Relative or dependant of any of the above

Complaints that qualify for protection under this whistleblowing policy (Protected disclosure):

- Fraud
- Improper use of company funds
- Misleading or deceptive practices
- Improper or dishonest accounting or financial reporting
- Avoidance or mismanagement of taxation obligations
- Risks to health and safety
- Underpayments or breaches of the Fair Work Act relating to more than one employee
- Other illegal activity or breaches of legal obligations
- Represents a danger to the public or financial systems
- Is prescribed by regulations
- Serious wrongdoing under the Protected Disclosures Act 2000 (NZ)

The Whistleblowing policy is intended to cover serious concerns which could have a large impact that

- May lead to serious incorrect financial reporting
- Are unlawful
- May lead to serious damage to EDM I assets or reputation
- Involves serious improper conduct
- Involves substantial risk to health, safety or the environment

Complaints Process

Any eligible whistleblower should lodge a complaint as follows

A protected disclosure can initially be made (preferably via email or letter) internally to

- Osaki via email directly to whistleblowing@osakiunited.com
- Osaki via Mail - mailing address for written documents:

Osaki United International Pte Ltd
Level 4 47 Yishun Industrial Park A
Singapore 768724
Attention: OUI Internal Auditing Division

- Executive Director Australasia -Osaki OUI will be notified of any complaint made directly to the Executive Director – Confidentiality will be maintained if requested.

The email or written document should include the date, time and place and the person(s) committing the offence, where applicable. The Whistleblower should identify themselves, the company they are working for and how they can be contacted for clarification purposes, but this is not required if they wish to remain anonymous. EDM I would prefer that the internal process is used first so it can be resolved quickly.

Disclosures can also be made externally to

- Australian Securities and Investments Commission (ASIC)
- Australian Prudential Regulation Authority (APRA)
- Another prescribed Commonwealth Authority in Australia
- NZ Ombudsman will assist you with the correct external body in NZ

Investigation Process

In Australasia, the Executive Leadership Team will delegate the investigation to either the Osaki Whistleblowing Team, People and Culture Regional Manager or another internal or external person as they consider appropriate.

The appointed investigator will investigate the complaint in an independent manner, which will include being in contact with the person who made the complaint while maintaining confidentiality from all other people if that was requested unless they have remained totally anonymous except where

- The whistleblower consents
- A report is made to APRA, ASIC, the Australian Federal Police or New Zealand Police
- A legal practitioner is contacted for the purpose of obtaining legal advice.

The investigator will report directly back to the Executive Leadership Team or to the Osaki Whistleblowing nominee if appropriate, who will make a decision in regards to the complaint.

Protections

EDMI will ensure that confidentiality of the whistle blower and ensure that they are treated fairly by the investigator and during the investigation process. The Executive Leadership Team will ensure that the employee is protected from reprisals, detriment or victimisation. If the whistleblower believes that this is happening they may approach any member of the People and Culture team, any member of the Executive Team or contact the Osaki Whistleblowers email address for assistance whistleblowing@osakiunited.com

There is legislation in place in both Australia and New Zealand to protect Whistle blowers. Protections include

- Identity Protection (Confidentiality)
- Protection from Detriment action or omission
- Compensation and Remedies
- Civil, criminal and administrative liability protection.

Non Protected Complaints

The Whistle-blowing policy does not cover personal grievances at work, relationship issues or complaints about remuneration and benefits, etc. Employment related concerns should continue to be reported through normal channels such as the Employee's Supervisor, People and Culture Representative or the Executive Director Australasia and will always be considered seriously.