



## Whistleblower Policy

### 1. Purpose

Animal Logic Pty Limited (Animal Logic), together with each of its related entities (Animal Logic Group) is committed to the highest standard of conduct when conducting its business activities, and to supporting a culture of ethical behavior, robust risk management and good corporate governance.

Whistleblowing refers to the act of raising concerns about potential, suspected or actual misconduct within the Animal Logic Group and is a key element of our governance framework.

Animal Logic is committed to the protection of individuals who disclose information about potential, suspected or actual misconduct within the Animal Logic Group. This Policy has been adopted to provide a safe and confidential environment where disclosures can be made by Whistleblowers without fear of reprisal or detrimental treatment.

### 2. Who is eligible for whistleblower protection under this Policy?

To receive protection as a Whistleblower under this Policy you must:

- (a) be an Eligible Person, as set out in paragraph 3;
- (b) disclose information about Reportable Conduct, of the nature set out in paragraph 4; and
- (c) disclose such information to one of the Eligible Recipients identified in paragraph 5.

### 3. Who can make a Protected Disclosure?

Any of the following people can make a Protected Disclosure:

- (a) an officer of the Animal Logic Group;
- (b) current and former employees of the Animal Logic Group;
- (c) a supplier of services or goods to Animal Logic, including their current and former employees;
- (d) an Associate of Animal Logic; and
- (e) a relative, dependent or spouse of any person identified in (a) to (d) in this paragraph 3.

### 4. What is Reportable Conduct?

“Reportable Conduct” is any suspected or actual misconduct or an improper state of affairs or circumstances in relation to the Animal Logic Group. This includes if you believe that a director, executive, manager, employee, contractor, supplier, tenderer or other person who has business dealings with the Animal Logic Group has engaged, or attempted to engage in conduct which:

- (a) is dishonest, fraudulent or corrupt, including bribery or other similar activities;

- (b) is illegal activity (such as theft, drug sale or use, violence, criminal damage to property or any other breaches of state or federal law);
- (c) represents a danger to the public or the financial system;
- (d) is unethical or a breach of Animal Logic Group policies (such as dishonestly altering company records or data, adopting questionable accounting practices or willfully breaching Animal Logic Group policies or procedures);
- (e) is potentially damaging to the Animal Logic Group, its employees or a third party, such as unsafe work practices, environmental damage, health risks or abuse of Animal Logic Group property or resources;
- (f) may cause financial loss to the Animal Logic Group or damage its reputation or otherwise be detrimental to the Animal Logic Group's interests;
- (g) involves harassment, discrimination, victimisation or bullying, other than Personal Work-Related Grievances; and/ or
- (h) involves any other kind of misconduct or an improper state of affairs or circumstances.

## 5. What is a Personal Work-Related Grievance?

"Personal Work-Related Grievances" are issues in relation to your current or former employment with the Animal Logic Group that have implications for you personally (i.e. matters solely related to your personal employment), but do not:

- (a) have any other significant implications for the Animal Logic Group; or
- (b) relate to any Reportable Conduct, or alleged Reportable Conduct.

*Examples of Personal Work-Related Grievances include:*

- *an interpersonal conflict between you and another employee;*
- *a decision about your engagement, transfer or promotion within the Animal Logic Group;*
- *a decision about the terms and conditions of your engagement with the Animal Logic Group;*
- *any performance related disciplinary action or a decision to suspend or terminate your engagement with the Animal Logic Group.*

Personal Work-Related Grievances do not fall within the scope of this Policy and should be raised directly with your Line Manager, Human Resources or any other Animal Logic Group manager that you feel comfortable raising the matter with.

## 6. False, Vexatious or Frivolous Disclosures

The protections under this Policy are available to genuine disclosures of Reportable Conduct. Animal Logic will assess all disclosures it receives under this Policy in accordance with paragraph 9, including any disclosure of suspected wrongdoing (that is, a Whistleblower may have some but not all possible evidence to support a disclosure of Reportable Conduct), but any investigation or further action under this Policy will cease once it is determined that a disclosure is false, vexatious or frivolous. Employees who make false, vexatious or frivolous disclosures will be subject to other relevant Animal Logic policies.

## 7. Who can I make a disclosure to?

If you become aware of any activities or behavior which you consider to be Reportable Conduct, this should be disclosed to one of our Protected Disclosure Officers set out below:

Protected Disclosure Officers	
<b>Emma Drummond</b> Head of Legal and Business Affairs	<a href="mailto:Emma.Drummond@al.com.au">Emma.Drummond@al.com.au</a> +61 2 8310 3662
<b>Sunny Jobson</b> Chief Financial Officer	<a href="mailto:Sunny.Jobson@al.com.au">Sunny.Jobson@al.com.au</a> +61 2 8310 3163
<b>Karen Bennett</b> Head of Human Resources	<a href="mailto:Karen.Bennett@al.com.au">Karen.Bennett@al.com.au</a> +61 2 8310 3110
<b>Raluca Macau</b> Financial Controller	<a href="mailto:Raluca.Macau@animallogic.ca">Raluca.Macau@animallogic.ca</a> +1 604 398 3968
<b>Katherine Concepcion</b> VP of Operations	<a href="mailto:Katherine.Concepcion@animallogic.com">Katherine.Concepcion@animallogic.com</a> +1 213 201 8088

Reports may also be made by post to c/- Head of Legal and Business Affairs, Animal Logic Group, FSA#19, 38 Driver Avenue NSW 2021 (or marked to the attention of one of the Protected Disclosure Officers referred to above).

While it is Animal Logic's preference that you make disclosures to our Protected Disclosure Officers, it is important to note that under the Corporations Act and the Taxation Administration Act, you may also raise any Reportable Matter with an officer or Senior Manager of the Animal Logic Group or the external bodies identified in Schedule 1 (*Corporations Act Protections*) and Schedule 2 (*Taxation Administration Act Protections*).

## 8. Anonymous Reporting

Any disclosure of Reportable Conduct may be submitted anonymously if you do not wish to disclose your identity. Generally, we encourage you to provide your name because it makes it easier to address your disclosure. For example, the context in which you have observed what you consider to be Reportable Conduct is likely to be useful information, and we may seek further information to assist an investigation. If you do not provide your name, the investigation will be conducted on the basis of the information that is available. However, an investigation may not be possible unless sufficient information is provided, and it may be difficult to offer you support if we do not know your identity.

## 9. How is Reportable Conduct investigated?

All matters disclosed under this Policy will be treated seriously and with the utmost sensitivity. All matters will be dealt with fairly and objectively, and otherwise as is appropriate having regard to the nature of the Reportable Conduct and the related circumstances.

While making a disclosure does not guarantee that the matter will be formally investigated, all disclosures will be reviewed and assessed by the Whistleblower Investigation Officer in accordance with the process set out below. Any person who makes a disclosure in their own name, and in accordance with this Policy, will be kept informed of the progress of the assessment and any investigation where appropriate to do so. Where a disclosure is submitted anonymously, Animal Logic will conduct any investigation based on the information provided to it.

## Assessment and Investigation Process

### Step 1: Assessment of the Disclosure

All disclosures of Reportable Conduct will be assessed to determine whether they fall within the scope of this Policy.



### Step 2: Assessment of the Reportable Conduct

All disclosures of Reportable Conduct that fall within the scope of this Policy will be assessed to determine whether an investigation should and/or can be carried out, and the nature of any investigation. An investigation will be carried out where it is appropriate and there is sufficient information to do so.

Where a disclosure of Reportable Conduct is serious in nature, for e.g. it involves senior management or significant financial matters, the Executive Team of the Animal Logic Group will be informed of the disclosure, excluding any person implicated in the disclosure.



### Step 3: Investigation

Investigations will follow a fair process, be conducted in a timely manner (as the circumstances allow) and be independent of the person(s) implicated in the disclosure.

Provided there are no confidentiality restrictions or other reasonable bases for doing so, persons against whom a disclosure has been made will be informed of the allegations against them and they will have an opportunity to respond.



### Step 4: Investigation Findings

The investigation will conclude with a report by the Whistleblower Investigation Officer or their nominee.

The report will include findings from the investigation and a summary of the evidence on which the findings are based.

The report will be shared with the Executive Team of the Animal Logic Group for action (excluding any person implicated in the disclosure). Any report will remain the property of the Animal Logic Group and will not be shared with either the Whistleblower or the person who is the subject of the disclosure.

## 10. Fair Treatment and Protections available to Whistleblowers

### 9.1 Protection of your identity and confidentiality

Animal Logic is committed to ensuring confidentiality in respect of all matters raised under this Policy, and to protecting the identity of people who make a disclosure. If you make a disclosure of Reportable Conduct, your identity (and any information we have that could be used to work out your identity) will be kept confidential, and it will only be disclosed if you give your consent to disclosure of that information or the disclosure is allowed or required by law.

All files and records created due to a disclosure under this Policy will be stored securely and confidentially. Whistleblowers are assured that a release of information in breach of this Policy will be regarded as a serious matter and will be dealt with under the Animal Logic Groups' disciplinary procedures.

## 9.2 Protection against Detrimental Conduct

Animal Logic is committed to ensuring that those persons who make a disclosure are treated fairly and do not suffer Detrimental Conduct. “Detrimental Conduct” includes the following:

- (a) dismissal;
- (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 and employee and other employees of the same employer;
- (e) harassment or intimidation;
- (f) harm or injury, including psychological harm;
- (g) damage to a person’s property;
- (h) damage to a person’s reputation;
- (i) damage to a person’s business or financial position; and/or
- (j) any other damage to a person.

*Examples of what is NOT Detrimental Conduct include:*

- *administrative action that is reasonable for the purpose of protecting a discloser from detriment (for e.g. moving a discloser to another office to prevent them from detriment).*
- *Managing a discloser’s unsatisfactory work performance, if the action is in line with Animal Logic’s performance management framework.*

## 9.3 What to do if you are subjected to Detrimental Conduct

If you are subjected to Detrimental Conduct as a result of making a disclosure, or participating in an investigation under this Policy you should:

- (a) inform a Protected Disclosure Officer or a Senior Manager immediately; or
- (b) raise it with an external body as identified in Schedule 1 (*Corporations Act Protections*) and Schedule 2 (*Taxation Administration Act Protections*).

## 9.4 Legislative Protections

Nothing in this policy is intended to restrict you from disclosing Reportable Conduct, providing information to, or communicating with or seeking protections from a government agency, law enforcement body or a regulator in accordance with any relevant law or regulation.

**Schedule 1** describes special protections for Whistleblowers who disclose information concerning misconduct or an improper state of affairs or circumstances in relation to Animal Logic or a related body corporate under the Corporations Act.

**Schedule 2** describes special protections for Whistleblowers who disclose information concerning misconduct in relation to the tax affairs of Animal Logic or a related body corporate under the Taxation Administration Act.

## 11. How we support Whistleblowers

If you are a current employee (or an immediate family member thereof), you may access the Animal Logic Group's confidential counselling service<sup>1</sup>. Current employees may also request additional support from a Protected Disclosure Officer if required.

The Animal Logic Group will endeavour to support non-employees, but it will not be able to provide the same practical support to non-employees that it provides to current employees. Therefore, the processes in this policy will be adapted and applied to the extent reasonably possible.

## 12. Definitions

The below terms have the following meanings in this Policy:

**APRA** means the Australian Prudential Regulatory Authority.

**ASIC** means the Australian Security and Investment Commission.

**Associate** means a director or secretary of the entity, a related body corporate and a director or secretary of a related body corporate, as defined in section 11 of the Corporations Act.

**ATO** means the Australian Taxation Office.

**Corporations Act** means the Corporations Act 2001 (Cth).

**Detrimental Conduct** has the meaning attributed to it in paragraph 0.

**Reportable Conduct** has the meaning attributed to it in paragraph 4.

**Eligible Recipient** means any of the people or entities identified in paragraph 6.

**Eligible Person** means any of the people identified in paragraph 3.

**Personal Work-Related Grievances** has the meaning attributed to in in paragraph 5.

**Protected Disclosure** means any disclosure that falls within the protection offered by this Policy or, in the case of a disclosure made in accordance with Schedules 1 or 2, the Whistleblower Protection Regime.

**Protected Disclosure Officer** means any of the people identified in paragraph 6.

**Senior Manager** means the CEO, COO, CTO and the Head of Legal and Business Affairs.

**Taxation Administration Act** means the Taxation Administration Act 1953 (Cth).

**Whistleblower** means an Eligible Person who makes a disclosure of Reportable Conduct to an Eligible Recipient in the manner described in this Policy.

**Whistleblower Investigation Officer** means the Head of Legal and Business Affairs for the Animal Logic Group or their nominee, or in circumstances where the Reportable Conduct disclosed relates to the Head of Legal and Business Affairs, another appropriate person as designated by the CEO.

**Whistleblower Protection Regime** means those protections for Whistleblowers set out in the Corporations Act and the Taxation Administration Act.

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<sup>1</sup> Sydney: call Acacia EAP on 1300 364 273 or go on their website at: [www.acaciaconnection.com](http://www.acaciaconnection.com)  
Vancouver: call Morneau Shepell EAP on 1 844 880 9142 or go to their website: [www.workhealthlife.com](http://www.workhealthlife.com)  
LA: call TriNet on 888-893-5893.

# Schedule 1

## Corporations Act Protections and

The Corporations Act<sup>2</sup> gives special protection to disclosures about any misconduct or improper state of affairs relating to Animal Logic and a related body corporate if the following conditions are satisfied:

1. The Whistleblower is:
  - (a) an officer of the Animal Logic Group;
  - (b) current and former employees of the Animal Logic Group;
  - (c) a supplier of services or goods to Animal Logic, including their current and former employees;
  - (d) an Associate of Animal Logic; and
  - (e) a relative, dependent or spouse of any person identified in (a) to (d) in this paragraph 1.
2. The report is made to:
  - (a) a Protected Disclosure Officer;
  - (b) an officer or Senior Manager of the Animal Logic Group;
  - (c) the Animal Logic Group's external auditor (or a member of that audit team)<sup>3</sup>;
  - (d) ASIC;
  - (e) APRA; or
  - (f) 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 Whistleblower has reasonable grounds to suspect that the information being disclosed concerns misconduct, or an improper state of affairs or circumstances in relation to the Animal Logic Group. This may include a breach of legislation including the Corporations Act, an offence against the Commonwealth punishable by imprisonment for 12 months or more, or conduct that represents a danger to the public or financial system.

Examples of conduct which may amount to a breach of the Corporations Act include: insider trading, insolvent trading, breach of the continuous disclosure rules, failure to keep accurate financial records, falsification of accounts, failure of a director or other officer of the Animal Logic Group to act with the care and diligence that a reasonable person would exercise, or to act in good faith in the best interests of the corporation or failure of a director to give notice of any material personal interest in a matter relating to the affairs of the company.
4. The protections given by the Corporations Act when these conditions are met are:
  - (a) the Whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
  - (b) no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistleblower for making the report;

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<sup>2</sup> See Part 9.4AAA of the Corporations Act 2001 (Cth)

<sup>3</sup> Ernst & Young, 200 George St, Sydney NSW 2000

- (c) in some circumstances, the reported information is not admissible against the Whistleblower in criminal proceedings or in proceedings for the imposition of a penalty;<sup>4</sup>
- (d) anyone who causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and may be liable for damages;
- (e) a whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary; and
- (f) the person receiving the report commits an offence if they disclose the substance of the report or the whistleblower's identity, without the whistleblower's consent, to anyone except ASIC, APRA, the AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

## 5. Confidentiality

If a report is made, the identity of the discloser must be kept confidential unless one of the following exceptions applies:

- (a) the discloser consents to the disclosure of their identity;
- (b) disclosure of details that might reveal the discloser's identity is reasonably necessary for the effective investigation of the matter;
- (c) the concern is reported to ASIC, APRA, or the AFP; or
- (d) the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

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<sup>4</sup> Such as where the disclosure has been made to ASIC or APRA, or where the disclosure qualifies as a public interest or emergency disclosure



## Schedule 2

### Taxation Administration Act Protections

The Taxation Administration Act gives special protection to disclosures about a breach of any Australian tax law by Animal Logic or misconduct in relation to the Animal Logic Group's tax affairs if the following conditions are satisfied:

1. The Whistleblower is or has been:
  - (a) an officer of the Animal Logic Group;
  - (b) current and former employees of the Animal Logic Group;
  - (c) a supplier of services or goods to Animal Logic, including their current and former employees;
  - (d) an Associate of Animal Logic; and
  - (e) a relative, dependent or spouse of any person identified in (a) to (d) in this paragraph 1.
2. The report is made to:
  - (a) a Protected Disclosure Officer;
  - (b) a director, secretary or Senior Manager of an Animal Logic Group entity;
  - (c) any Animal Logic Group external auditor (or a member of that audit team)<sup>5</sup>;
  - (d) a registered tax agent or BAS agent who provides tax or BAS services to Animal Logic<sup>5</sup>;
  - (e) any other employee or officer of Animal Logic who has functions or duties relating to tax affairs of the company (e.g. an internal accountant);
  - (f) persons identified in sub-paragraphs (a) – (e) of this paragraph 2 are together considered the “**Animal Logic Recipients**”.
  - (g) the Commissioner of Taxation; or
  - (h) a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Taxation Administration Act; and
3. If the report is made to an Animal Logic Recipient, the Whistleblower:
  - (a) has reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of an Animal Logic Group entity; and
  - (b) considers that the information may assist the Animal Logic Recipient to perform functions or duties in relation to the tax affairs of an Animal Logic Group entity; and
4. If the report is made to the Commissioner of Taxation, the Whistleblower considers that the information may assist the Commissioner of Taxation to perform its duties under a taxation law in relation to the tax affairs of an Animal Logic Group entity.
5. The protections given by the Taxation Administration Act when these conditions are met are:

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<sup>5</sup> Ernst & Young, 200 George St, Sydney NSW 2000

- (a) the Whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
- (b) no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the Whistleblower for making the report;
- (c) where the disclosure was made to the Commissioner of Taxation, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, except where the proceedings are concerned with whether the information is false;
- (d) unless the Whistleblower has acted unreasonably, a whistleblower cannot be ordered to pay costs in any legal proceedings in relation to a report
- (e) anyone who causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and liable to pay damages;
- (f) a Whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary; and
- (g) the person receiving the report commits an offence if they disclose the substance of the report or the Whistleblower's identity, without the Whistleblower's consent, to anyone except the Commissioner of Taxation, the AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

#### 6. Confidentiality

If a report is made, the identity of the discloser will be kept confidential unless one of the following exceptions applies:

- (a) the discloser consents to the disclosure of their identity;
- (b) disclosure of details that might reveal their identity is reasonably necessary for the effective investigation of the allegations;
- (c) the concern is reported to the Commissioner of Taxation or the AFP; or
- (d) the concern is raised with a lawyer for the purpose obtaining legal advice or representation