



Schindler Lifts Australia

Whistleblower Policy

SCHINDLER LIFTS AUSTRALIA PTY. LTD.
(ABN 19 005 838 773)

WHISTLEBLOWER POLICY

1. APPLICATION AND SCOPE

This Whistleblower Policy (**Policy**) sets out the framework for receiving, investigating and addressing allegations of Reportable Conduct (see section 4 for the definition of “Reportable Conduct”) where that Reportable Conduct concerns the activities of Schindler Lifts Australia Pty Ltd (“**Schindler Australia**”) or current and former directors, officers, agents, employees and contractors of Schindler Australia (“**Schindler Australia Personnel**”).

2. OBJECTIVES AND PURPOSE

Schindler Australia plays a vital role in the development of policies, standards and regulations impacting the moving platforms industry. The public at large looks to Schindler Australia as an example of good governance and best practice.

To this end, Schindler Australia is committed to fostering a culture of ethical behaviour and good corporate governance. Schindler Australia will not tolerate any corrupt, illegal or other undesirable conduct by Schindler Australia Personnel nor condone victimisation of an individual who intends to report or has reported such conduct as a Protected Disclosure in accordance with this Policy (see section 3 of this Policy for the definition of **Protected Disclosure**). This Policy is designed to promote open communication throughout Schindler Australia develop practices that reduce the risk of Reportable Conduct within Schindler Australia, and safeguard the reputation, values and ethics of Schindler Australia.

A **Whistleblower** is anyone who makes or attempts to make a report of Reportable Conduct under this Policy, and is, or has previously been, an officer, employee, supplier of goods or services or an associate of Schindler Australia or is a relative or dependent of such persons.

Examples of a Whistleblower include:

- a. current and former employees who are permanent, part-time, fixed-term or temporary, apprentices, managers and directors;
- b. a supplier of services or goods to Schindler Australia (whether paid or unpaid), including their employees; and
- c. current and former contractors, consultants, service providers, business partners, and customers and their employees.

The objectives of this Whistleblower Policy are to:

- a. provide Whistleblowers with a clear framework within which to make an allegation as a Protected Disclosure;
- b. ensure any reports of Reportable Conduct are dealt with appropriately;
- c. provide Whistleblowers with a clear understanding of how allegations will be handled;
- d. protect Whistleblowers from victimisation and retaliation;
- e. support Whistleblowers throughout the reporting process; and
- f. afford natural justice and procedural fairness to anyone who is the subject of an allegation of Reportable Conduct.

To support its stated objectives, this Policy provides a framework for Whistleblowers to make a Protected Disclosure by:

- a. providing reasonable protections for a Whistleblower who has reasonable grounds to suspect that the information raises concerns about Reportable Conduct (see section 4 of this Policy for examples); and
- b. ensuring allegations of Reportable Conduct are properly and lawfully investigated and addressed.

3. PROTECTED DISCLOSURES

A “**Protected Disclosure**” is a report of Reportable Conduct made in accordance with this Policy. Nothing in this Policy is intended to abrogate or diminish any additional or alternative protections which may be available at law.

Schindler Australia promotes a culture that encourages the reporting of Reportable Conduct and where a Whistleblower makes a Protected Disclosure, that person will be protected from disciplinary action, victimisation, retaliation or claims by Schindler Australia as a result of having made the report. The Whistleblower must, at all times during the reporting process, continue to comply with this Policy.

Schindler Australia will take reasonable steps to protect the Whistleblower from retaliatory, discriminatory action or any other detrimental conduct where it has sufficient authority to do so. Examples of detrimental conduct which are prohibited include dismissal, demotion, alteration of position or duties to a disadvantage, harassment, discrimination, intimidation, harm or injury (including psychological harm) and damage to a person’s reputation. Examples of how Schindler Australia will protect Whistleblowers from detrimental conduct includes (where appropriate):

- a. treating any instance of detrimental conduct occurring towards a Whistleblower as serious misconduct which may result in disciplinary action;
- b. making arrangements for a Whistleblower to perform their duties from a different location and/or reassigning or relocating other staff involved in the Reportable Conduct; and
- c. providing the Whistleblower with access to support services including independent counselling and/or legal services.

Any Whistleblower who believes they have suffered detrimental conduct may seek independent legal advice or contact regulatory bodies, such as the Australian Securities and Investments Commission ([ASIC](#)) or the Australian Taxation Office ([ATO](#)).

Schindler Australia has no power to offer any person immunity against prosecution in the criminal jurisdiction or from any civil action which may be brought against the Whistleblower.

In some jurisdictions, in addition to the protections provided for under this Policy, a person making an allegation of Reportable Conduct may be protected by local law from civil and/or criminal proceedings, and, against retaliatory or discriminatory action as a result of having made an allegation protected by applicable local law. Whistleblowers should be aware that, in some jurisdictions, making an allegation to a government authority without using Schindler Australia's internal procedure may result in the loss of whistleblower protection available under this Policy.

Appendix A describes special protections in Australia for Whistleblowers under the Corporations Act 2001 (Cth) (**Corporations Act**) who disclose information concerning alleged misconduct or an improper state of affairs or circumstances in relation to Schindler Australia.

Appendix B describes special protections in Australia under the Taxation Administration Act 1953 (Cth) (**Taxation Administration Act**) for Whistleblowers making disclosures about alleged breaches of any Australian tax law, provided certain conditions are met.

4. REPORTABLE CONDUCT

This Policy supports the reporting of allegations of serious wrongdoing by Schindler Australia or Schindler Australia Personnel. A report may be made under this Policy in relation to conduct by Schindler Australia or Schindler Australia Personnel that involves misconduct or concerns an improper state of affairs or circumstances ("**Reportable Conduct**"). Reportable Conduct could include conduct that is:

- a. dishonest, fraudulent or corrupt;
- b. illegal (including theft, fraud, money laundering or misappropriation or other breach of state or federal law);

- c. a serious breach of the Schindler Australia's policies and procedures (such as use of Schindler Australia's funds or resources in a manner that falls within the scope of Reportable Conduct or is unethical);
- d. offering or accepting a bribe or any instruction to cover up or attempt to cover up serious wrongdoing;
- e. causing, contributing to, or is directly linked to modern slavery (defined broadly as all forms of human trafficking, forced labour and slavery-like practices) in Schindler Australia's supply chains or operations;
- f. potentially damaging to Schindler Australia, Schindler Australia Personnel or a third party, such as unsafe work practices or otherwise endangering health and safety, or which involves damage/sabotage, violence, drug & alcohol sale/use; and
- g. conduct involving bullying, discrimination, harassment, victimisation, abuse, or reprisal action.

Disclosures which are not about Reportable Conduct do not qualify for protection under the Corporations Act (or the Taxation Administration Act, where relevant).

5. WHAT IS NOT REPORTABLE CONDUCT

Personal work-related grievances, such as an interpersonal conflict between the discloser and another employee are not Protected Disclosures under this Policy if it does not involve victimisation in contravention of the Corporations Act.

Examples of what is not reportable conduct include but are not limited to:

- a. personal, work-related grievances such as those relating to harassment, discrimination or disciplinary matters;
- b. alleged workplace discrimination or bullying;
- c. dissatisfaction about performance outcome;
- d. personal disputes between staff;
- e. decisions regarding the engagement, transfer or promotion of staff;
- f. a decision relating to the terms and conditions of engagement of the discloser;
- g. or a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.

These matters will not be deemed to be Reportable Conduct and will typically be investigated or addressed separately under Schindler's Discrimination, Bullying and Harassment Awareness Policy.

Anyone that has concerns about these matters, please refer to the Discrimination and Harassment Contact Officer or HR representative.

A personal work-related grievance may still qualify for protection if:

- a. it includes information regarding Reportable Conduct;
- b. the information has broader significant implications for Schindler Australia;
- c. the information involves systemic issues that represent a danger to the public;
- d. Schindler Australia has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the discloser's personal circumstances;
- e. the discloser suffers from or is threatened with detrimental conduct for making a disclosure; or
- f. the discloser seeks legal advice or legal representation about the operation of the protections under the Corporations Act.

This Policy extends to serious wrongdoing that occurs before or after the commencement of this Policy and is not limited to the above examples.

Individuals are encouraged to raise allegations of Reportable Conduct as early as possible and to resolve the matter informally where possible. If an individual does not feel safe or able to raise Reportable Conduct, then the individual may make a disclosure in accordance with this policy.

6. MAKING A REPORT

Whistleblowers may make a report of Reportable Conduct verbally or in writing to a Schindler Australia Whistleblower Protection Officer ("WPO") (see section 6.1 of this Policy for WPO contact information).

A report may also be made to an officer (including directors and the company secretary), a senior executive who is a member of Board of Directors (senior manager) or an auditor of Schindler Australia. Disclosure to ASIC or a legal practitioner (for the purpose of obtaining legal advice or legal representation in relation to the operation of relevant whistleblower provisions) are also protected. A report must be made through the above channels in order to qualify for protections under the Corporations Act. A Whistleblower can still qualify for protections even if a disclosure turns out to be incorrect.

At any time, an employee who is unsure about whether to make a Protected Disclosure may discuss the matter in confidence with an officer, senior manager or WPO of Schindler Australia and obtain additional information from them. In the event a Whistleblower does not formally make a Protected Disclosure, Schindler Australia may nevertheless be compelled to act on the information if that

information reasonably suggests Reportable Conduct has occurred or may occur.

Disclosure to a member of parliament or journalist can be made in circumstances of a 'public interest disclosure' or an 'emergency disclosure' and may also qualify for protection. A disclosure must have previously been made to ASIC or a Commonwealth prescribed body and written notice provided to the body to which the disclosure was made, before it can qualify as a 'public interest disclosure' or an 'emergency disclosure'.

In the case of a 'public interest disclosure', at least 90 days must have passed since the previous disclosure and there are no reasonable grounds to believe that action is being, or has been taken, in relation to the disclosure and there are reasonable grounds to believe that making a further disclosure is in the public interest.

In the case of an 'emergency disclosure', an individual needs reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of persons or to the natural environment.

It is important to understand the criteria for making a 'public interest disclosure' or 'emergency disclosure' before doing so. Please contact the Schindler Australia General Counsel or obtain independent legal advice to obtain more information about these disclosures.

6.1 Schindler Australia's Whistleblower Protection Officers

Each WPO is required to:

- a. safeguard the interests of a Whistleblower;
- b. assess the immediate welfare and protection needs of a Whistleblower and, where the Whistleblower is an employee, seek to foster a supportive work environment and arrange or provide support and protection;
- c. respond as appropriate and necessary to any concerns or reports of victimisation or detrimental conduct by a Whistleblower; and
- d. escalate matters to the relevant entities or authorities (if and when required).

Schindler Australia's WPOs are:

- a. Managing Director;
- b. Chief Financial Officer; and
- c. General Counsel.

The WPOs may be contacted:

- a. via email at whistleblower.au@schindler.com;
- b. via post to the attention of “The Whistleblower Protection Officers” at Building D, Sir Joseph Banks Corporate Park, 36-38 Lord St, Botany NSW 2019, Australia.

6.2 Consequences of making a false report

Anyone who knowingly makes a false report of Reportable Conduct, or who otherwise fails to act honestly with reasonable belief in respect of the report may be subject to disciplinary action, including dismissal (in the case of employees) or professional conduct sanction (in the case of members).

The disciplinary action or sanction will depend on the severity, nature and circumstance of the false report.

7. CONFIDENTIALITY AND PRIVACY

Schindler Australia is obligated to ensure the identity of a Whistleblower remains confidential.

Schindler Australia will not disclose a Whistleblower’s identity unless:

- a. the Whistleblower consents in writing to the disclosure of their identity;
- b. disclosure of the Whistleblower’s identity is compelled by law;
- c. the disclosure is reported to ASIC, ATO, Australian Federal Police (**AFP**); or
- d. the disclosure is made to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to a report of Reportable Conduct.

Whistleblowers can report anonymously and remain anonymous, during any investigation and after any investigation is completed and still be protected under the Corporations Act. Any person who receives a Whistleblower report must not disclose that report to anyone other than a WPO.

Unauthorised disclosure of the Whistleblower’s identity or information from which the identity of the Whistleblower could be inferred is illegal and will be regarded as a disciplinary matter and will be dealt with in accordance with Schindler Australia’s disciplinary procedures.

Schindler Australia will take various measures to protect the anonymity of Whistleblowers and to ensure that their identity is protected, including but not limited to:

- a. maintaining all files relating to a Whistleblower in secure files (with access controls) that are only accessible by WPOs;
- b. communicating via anonymous telephone conversations;

- c. allowing Whistleblowers to communicate via anonymised email addresses;
- d. conducting all meetings or telephone conversations with Whistleblowers in private; and
- e. applying redactions to documents that reference a Whistleblower.

A Whistleblower must keep all information relating to any allegation confidential at all times, both during any investigation process and following any resolution of an allegation.

8. INVESTIGATION

Schindler Australia will apply principles of procedural fairness and natural justice to the conduct of any investigation and resultant findings arising under this Policy.

Schindler Australia will review allegations of Reportable Conduct as soon as practicable following the receipt of a report under this Policy. Any person (such as a supervisor or manager) who receives a report of Reportable Conduct must immediately refer it to a WPO, take no further action and keep the report confidential.

Once received, all allegations of Reportable Conduct pursuant to this Policy must be referred immediately to the WPOs and include, at a minimum, the following details:

- a. the date the Whistleblower made the report;
- b. the date and substance of the Reportable Conduct;
- c. the identity and level of seniority of the alleged wrongdoer; and
- d. the level of risk associated with the alleged wrongdoing.

All Protected Disclosures will ultimately be reported to the Board of Directors, either as part of the Whistleblower Register (see section 7.2 of this Policy), or as standalone agenda items in circumstances where the WPOs determine this is warranted or necessary.

The WPOs will determine whether sufficient information exists to allow the report(s) to be investigated, whether an investigation is required and, if so, determine the appropriate investigation process, including:

- a. the nature and scope of the investigation;
- b. who will conduct the investigation and whether that person should be external to Schindler Australia;

- c. the nature of any technical, financial or legal advice that may be required; and
- d. a timeframe for the investigation having regard to the allocated level of risk.

Such a determination will be made promptly after receiving all relevant information, and ideally within 4 weeks, however the timeframe for this determination may vary depending on the nature of the Reportable Conduct.

Where it is determined that an investigation is required, Schindler Australia will take all reasonable steps to ensure that the relevant person or body conducting the investigation can conclude the investigation within 6 weeks of its commencement, however the time required for the investigation may vary depending on the nature of the Reportable Conduct.

The Whistleblower may, if Schindler Australia deems it appropriate and permissible to do so, be informed on a continuing basis as to the nature and progress of the investigation. The frequency of updates may vary depending on the nature of the report.

Schindler Australia may be required to refer an allegation of Reportable Conduct to the Police or other agency (e.g. ASIC, ATO or AFP). In such circumstances, Schindler Australia may not be able to keep a Whistleblower informed on the progress of a Protected Disclosure.

Employees mentioned in a Protected Disclosure will be treated with fairness and investigated carefully to ensure that an unconfirmed Protected Disclosure will not harm the employee. Without breaching any confidentiality, the employee will be informed of the Protected Disclosure, afforded natural justice and will be provided with regular updates. All support services outlined in this policy are available to employees who are the subject of a Protected Disclosure (see section 9 of this Policy).

8.1 Investigation Findings

The person leading any investigation will report their findings to the relevant WPO and advise the recommended course of action (if any) that Schindler Australia should take in response to the findings. Such action may include a disciplinary process or another form of escalation of the report within or outside of Schindler Australia's.

A WPO will determine the action (if any) to be taken. If appropriate, and subject to any applicable confidentiality, privacy or legal constraints, the WPO may notify the Whistleblower of the conclusion of the investigation and the action taken.

8.2 Record Keeping and Accountability

Schindler Australia's General Counsel is the officer responsible for:

- a. establishing and maintaining the Whistleblower service;

- b. generating and distributing the Whistleblower service details to the WPOs;
- c. communicating this Policy details to Schindler Australia business units;
- d. publishing this Policy on the Schindler Australia website; and
- e. otherwise ensuring maintenance and adherence to this Policy.

Schindler Australia will establish and maintain a record of all reports of Reportable Conduct received, the investigation process undertaken and any actions taken to resolve the matter (**Whistleblower Register**).

The WPOs will:

- a. coordinate and support the impartial investigation of Protected Disclosures; and
- b. submit a quarterly summary report to the Audit, Risk and Compliance Committee, which provides statistics of:
 - i. the number of reports received, per quarter;
 - ii. for each report, the type of misconduct alleged, the level of seniority of the alleged wrongdoer and the level of perceived risk;
 - iii. for each report, the time taken to investigate it; and
 - iv. the conclusion of each investigation (upholding or dismissing the report) and the nature of the action taken (such as disciplinary action).

9. VICTIMISATION CPA

Australia is committed to ensuring that any person who reports Reportable Conduct, acts as a witness or participates in any way with respect to a report of Reportable Conduct is not victimised or subjected to detrimental conduct. Schindler Australia has various processes and procedures in place to protect employees from victimisation or detrimental conduct depending on the circumstances. These include observing and reviewing the conduct of other employees to ensure that no victimisation or detrimental conduct occurs. If a Whistleblower believes that victimisation or detrimental conduct have occurred, Schindler Australia will consider allowing the Whistleblower to undertake leave or complete duties from a different location. Support services will also be made available to Whistleblowers (see section 9 of this Policy).

Schindler Australia will thoroughly investigate reports of victimisation or detrimental conduct. If proven, those who have victimised a person may be subject to management action (including disciplinary action or dismissal).

10. SUPPORT

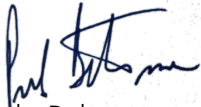
The WPO can initiate or coordinate support for employees who have made, or are in the process of making, a report or who are the subject of a report. As a first step, employees can contact Schindler Australia's employee assistance provider – www.livewell.optum.com. Information on how to contact Assure can be found at [Employee Assistance Program \(sharepoint.com\)](#).

11. POLICY REVIEW AND AMENDMENT

The General Counsel of Schindler Australia and the WPOs will monitor and annually review the effectiveness of this Policy. This Policy can only be amended with the approval of the Board of Directors. Any amendments to this Policy shall be effected by the posting of an updated version of the document on Schindler Australia's website.

12. APPROVAL OF POLICY

The Board of Directors of Schindler Australia has unanimously approved this Policy and authorised Paolo Beltrame, Managing Director, as the responsible executive of Schindler Australia to sign this Policy.



Paolo Beltrame
Managing Director

Appendix A: Corporations Act protections

The Corporations Act extends protections to Whistleblower reports alleging misconduct, or an improper state of affairs or circumstances, in relation to the Schindler Australia where a discloser has reasonable grounds to suspect Schindler Australia or an officer or employee of the Schindler Australia has engaged in conduct that constitutes an offence against, or a contravention of:

- a) financial sector laws¹;
- b) all Commonwealth offences punishable by imprisonment of 12 months or more;
- c) represents a danger to the public or the financial system.

The Corporations Act does not extend protections to whistleblower reports concerning a personal work-related grievance, such as an interpersonal conflict between the discloser and another employee.²

An individual is an “eligible whistleblower”³ under the Corporations Act regime if the individual is, or has been:

- a) an officer of Schindler Australia;
- b) an employee of Schindler Australia;
- c) an individual who supplies services or goods to Schindler Australia or an employee of a person who supplies goods or services to Schindler Australia;
- d) an individual who is an associate of the Schindler Australia;
- e) a relative, dependent or spouse of any individual referred to in (a) to (d) above.

To qualify for protection under the Corporations Act regime, the disclosure must be made to:

- a) a Whistleblower Protection Officer of Schindler Australia;
- b) an officer or senior manager of Schindler Australia;
- c) Schindler Australia’s external auditor (or a member of that audit team)⁴;
- d) an actuary of Schindler Australia;
- e) ASIC;
- 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.

¹ See Corporations Act section 1317AA(5)(c)

² See Corporations Act section 1317AADA(1).

³ See Corporations Act section 1317AAA.

⁴ 4 Information on Schindler Australia’s external auditor can be found in its annual report.

A discloser will also qualify for protection under the Corporations Act if they have made an 'emergency disclosure' or a 'public interest disclosure'.

There is no requirement for a discloser to identify himself or herself in order for a disclosure to qualify for protection under the Corporations Act regime.

If the above conditions are satisfied, the Corporations Act provides the following protections:

- the discloser is not subject to any civil, criminal or administrative liability (including disciplinary action) for making the disclosure;
- no contractual or other remedy may be enforced, and no contractual or other right may be exercised, against the person on the basis of the disclosure;
- where the disclosure qualifies for protection by reason of:
 - being made to ASIC or the AFP⁵; or
 - is a public interest disclosure or emergency disclosure⁶,

then the information disclosed will not be admissible in evidence against the discloser in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information⁷.

- 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;
- a whistleblower's identity cannot be disclosed to a court or tribunal except where considered necessary;
- 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, the AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

The Corporations Act also gives a person the right to seek compensation and other remedies through the courts for:

- a) loss, damage or injury resulting from detrimental conduct or otherwise because of a disclosure; or
- b) Schindler Australia failing to take reasonable precautions and exercise due diligence to prevent the

⁵ See Corporations Act section 1317AA(1).

⁶ See Corporations Act section 1317AAD.

⁷ This does not preclude a discloser from being subject to any civil, criminal or administrative liability for conduct of the person that is revealed by the disclosure.

Appendix B: Taxation Administration Act protections

The Taxation Administration Act extends protections to whistleblowers where:

- the discloser has reasonable grounds to suspect the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the Schindler Australia or an associate of the Schindler Australia; and
- the discloser considers the information may assist the eligible recipient to perform functions or duties in relation to the tax affairs of the Schindler Australia or an associate of the Schindler Australia.

An individual is an “eligible whistleblower”⁸ under the Taxation Administration Act regime if the individual is, or has been:

- a) an officer of the Schindler Australia;
- b) an employee of the Schindler Australia;
- c) an individual who supplies services or goods to the Schindler Australia or an employee of a person who supplies goods or services to the Schindler Australia;
- d) an individual who is an associate of the Schindler Australia; e) a relative, dependent or dependent of the spouse of any individual referred to in (a) to (d) above.

To qualify for protection under the Taxation Administration Act regime, the disclosure must be made to:

- a) a Whistleblower Protection Officer of the Schindler Australia;
- b) the Commissioner of Taxation*;
- c) an officer or senior manager of the Schindler Australia;
- d) the Schindler Australia’s external auditor (or a member that audit team)⁹;
- e) a registered tax agent or BAS agent who provides tax or BAS services to a Schindler Australia;
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 Taxation Administration Act.

*if the report is made to the Commissioner of Taxation, the discloser must consider that the information may assist the Commissioner to perform his or her functions or duties under a taxation law in relation to the Schindler Australia or an associate of the Schindler Australia.

⁸ See Taxation Administration Act section 14ZZU

⁹ Information on Schindler Australia’s external auditor can be found in its annual report.

There is no requirement for a discloser to identify himself or herself in order for a disclosure to qualify for protection under the Taxation Administration Act regime.

If the above conditions are satisfied, the Taxation Administration Act provides the following protections:

- the discloser is not subject to any civil, criminal or administrative liability (including disciplinary action) for making the disclosure;
- no contractual or other remedy may be enforced, and no contractual or other right may be exercised, against the person on the basis of the disclosure;
- where the disclosure qualifies for protection by reason of being made to the Commissioner of Taxation, then the information disclosed will not be admissible in evidence against the discloser in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information¹⁰.
- 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;
- a whistleblower's identity cannot be disclosed to a court or tribunal except where considered necessary;
- 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, the AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

¹⁰ This does not preclude a discloser from being subject to any civil, criminal or administrative liability for conduct of the person that is revealed by the disclosure.