

The Village Building Co Est. 1988



WHISTLEBLOWER POLICY

THE VILLAGE BUILDING CO. LIMITED

ACN 056 509 025

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1 INTRODUCTION AND PURPOSE

1.1 The Village Building Co. Limited ACN 056 509 025 (the **Company**), is committed to fostering a culture of ethical behaviour and good corporate governance. The Company will not tolerate any corrupt, illegal or any other undesirable conduct by any of the Company's personnel and encourages disclosure of any such conduct.

1.2 This Whistleblower Policy (**Policy**) is designed to encourage individuals (**Disclosers**) to make a report or disclosure in a secure way against any conduct that they reasonably suspect or believe to concern misconduct, or an improper state of affairs or circumstances in relation to the Company or its related bodies corporate (**Reportable Conduct**).

1.3 The purpose of this Policy is to:

- (a) establish a formal framework for the Company which facilitates, encourages and deals with Reportable Conduct disclosures, free from victimisation or reprisal against the Discloser, and on the assurance that any disclosure will be properly investigated, and that timely and appropriate action will be taken to address or redress the matter;
- (b) deter wrongdoing in the Company and promote better compliance with the law; and
- (c) foster and provide an appropriate culture and infrastructure relating to whistleblower procedures and protections, including the appointment of a Whistleblower Protection Officer and Whistleblower Investigation Officer(s) within the Company.

1.4 The Company takes its legal, regulatory and ethical obligations very seriously. This Policy is very important, and is adopted to align with the Company's values and ethical standards, which collectively aim to foster a transparent and supportive culture of compliance for the long-term success, sustainability and integrity of the Company.

2 WHO DOES THIS POLICY APPLY TO?

2.1 This Policy applies to an individual who is, or has been, one or more of the following:

- (a) a director, officer, representative, agent, associate or employee of the Company;
- (b) a supplier of services or goods to the Company (whether paid or unpaid);
- (c) an employee of a person or organisation who supplies services or goods to the Company (whether paid or unpaid); or
- (d) a relative, dependent or spouse of any individual referred to in paragraphs (a) to (c) above,

any of whom is an Eligible Whistleblower.

2.2 A Discloser qualifies for protection as a whistleblower under the Corporations Act if they are an Eligible Whistleblower and:

- (a) they have made a disclosure of information relating to a Reportable Conduct directly to an Eligible Recipient (see paragraph 4.1 below) or to the Australian Securities &

- Investments Commission (**ASIC**), the Australian Prudential Regulation Authority (**APRA**) or another Commonwealth body prescribed by regulation;
- (b) they have made a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of whistleblower provisions in the *Corporations Act 2001* (Cth) (**Corporations Act**); or
 - (c) they have made an Emergency Disclosure (as defined in paragraph 4.6) or a Public Interest Disclosure (as defined in paragraph 4.5).

The Company encourages those who are aware of wrongdoing to speak up.

3 WHAT MATTERS DOES THIS POLICY APPLY TO?

3.1 This Policy applies to the reporting of Reportable Conduct, whether or not the conduct occurs before or after the commencement of this Policy, by an Eligible Whistleblower. A Reportable Conduct relevantly includes:

- (a) any breach of the Corporations Act, or other relevant legislation (including the *Australian Securities & Investments Commission Act 2001* (Cth); *Banking Act 1959* (Cth); *Financial Sector (Collection of Data) Act 2001* (Cth); *Insurance Act 1973* (Cth); *Life Insurance Act 1995* (Cth); *National Consumer Credit Protection Act 2009* (Cth); *Superannuation Industry Supervision Act* (Cth), or any instrument made under any of those Acts);
- (b) any offence against the Commonwealth that is punishable by imprisonment for 12 months or more; or
- (c) any other conduct that represents a danger to the public or the financial system, or
- (d) failure to declare conflicts of interest in relation to transactions involving the Company, or
- (e) misuse of delegated authorities.

3.2 A Reportable Conduct may not involve unlawful conduct in relation to the Company, but may instead indicate a systemic issue that should be disclosed to a regulator. Alternatively, it may relate to business behaviour and practices that may cause consumer harm. Consequently, a Reportable Conduct may include conduct that does not involve breaking a particular law. In addition, information that indicates a significant risk to public safety or to the stability of, or confidence in, the financial system is also a disclosable matter, even if it does not involve a breach of a particular law.

3.3 Examples of Reportable Conduct include, but are not limited to: bribery; coercion or bullying; discrimination or harassment; fraudulent, negligent, unethical or dishonest conduct or practices; corruption; conduct that poses danger to the health or safety of any person; conduct that risks material financial or non-financial loss to the Company; conduct that breaches the Company's codes of conduct; insider or insolvent trading; breach of continuous disclosure or other relevant rules; failing to keep, or falsifying, financial records; failure of a director or other officer to act in good faith in the best interests of the Company; breach by a director of other director's duties.

- 3.4** Disclosers are encouraged to disclose any information that leads to a reasonable suspicion, even if the information is incomplete. Disclosers should be aware that it is still possible for a Discloser to qualify for protection under the Corporations Act and this Policy, even if their disclosure turns out to be incorrect.
- 3.5** You should be aware that this Policy does not apply to concerns or grievances that impact you personally (such as personal employment or work related grievances) but that do not have significant implications for the Company or otherwise relate to any Reportable Conduct. For example, any grievance with respect to interpersonal staff disagreements, or decisions relating to the terms and conditions of an individual's employment, including decisions to transfer, promote, discipline, suspend or terminate employment or engagement are not Reportable Conducts. Consequently, such matters will not typically qualify for protection under this Policy or the Corporations Act.
- 3.6** However, if a grievance relates to any detrimental conduct that is incidental to the proper disclosure of a Reportable Conduct (for example), then the grievance can be dealt with in accordance with this Policy, and the Discloser will be subject to protection under the Corporations Act. Similarly, if the Discloser suffers from or is threatened in relation to making a disclosure, or seeks legal advice or legal representation about the operation of whistleblower protections, then the Policy will still apply.
- 3.7** This Policy does not apply to disclosures that are not about a Reportable Conduct. Any such disclosure does not qualify for protection under the Corporations Act (or the *Taxation Administration Act 1953 (TAA)*, where relevant). Such disclosures may, however, be protected under other legislation, such as the *Fair Work Act 2009 (Cth)*.
- 3.8** Making a knowingly false report is viewed as serious and may be regarded as a breach of the Company's ethical standards. Any such false report will be subject to a disciplinary action.

4 WHO CAN RECEIVE A DISCLOSURE AND HOW IS A DISCLOSURE MADE?

Who can receive a disclosure?

- 4.1** The following categories of persons are classified as "Eligible Recipients" for the purposes of Reportable Conduct disclosure:
- (a) an officer or senior manager of the Company (or any related body corporate of the Company);
 - (b) an internal or external auditor, or a member of an audit team conducting an audit, or actuary of the Company or any related body corporate of the Company; or
 - (c) any person authorised by the Company to receive disclosures that may qualify for protection,

Reportable Conduct disclosures must be made to an Eligible Recipient. The role of an Eligible Recipient is to receive disclosures that qualify for protection. Subject to paragraphs 4.2 and 4.3, a Discloser must make a disclosure directly to an Eligible Recipient in order to qualify for protection as an Eligible Whistleblower under the Corporations Act.

- 4.2** Disclosers may also report to ASIC, APRA or other Commonwealth bodies prescribed by regulation, and can qualify for protection under the Corporations Act if they do so. For any

protected matter under the Taxation Administration Act, the Discloser may report to the Commissioner of Taxation (please see www.ato.gov.au/general/gen/whistleblowers/). Where ASIC, APRA or any other applicable regulatory authority notifies the Company that a Reportable Conduct disclosure has been made and the Company is provided with details of the report, full protections of this Policy will still apply.

- 4.3** Disclosers may also disclose Reportable Conduct to a legal practitioner. Disclosure for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower laws are protected by this Policy (even if the legal practitioner concludes that a disclosure does not relate to Reportable Conduct).

Public Interest or Emergency Disclosures

- 4.4** In certain circumstances, as outlined in the Corporations Act, a Public Interest Disclosure (as defined below) may be made to a journalist or member of parliament, as necessary. It is important for Disclosers to understand the criteria for making a Public Interest or Emergency Disclosure (as defined below).

- 4.5** A Public Interest Disclosure is the disclosure of information to a journalist or a parliamentarian. A Discloser may make a Public Interest Disclosure provided that:

- (a) At least 90 days have passed since the Discloser made the disclosure to ASIC, APRA or other prescribed body;
- (b) The Discloser does not have reasonable grounds to believe that action is being, or has been taken, in relation to the disclosure; and the Discloser does have reasonable grounds to believe that making a further disclosure of information is in the public interest; and
- (c) Before making the disclosure, the Discloser has given written notice to the relevant regulator that includes relevant information and states that the Discloser intends to make a Public Interest Disclosure.

- 4.6** An Emergency Disclosure is the disclosure of information to a journalist or a member of state or federal parliament where, amongst other requirements, such information has been disclosed to ASIC, APRA or other prescribed body, and the Discloser has reasonable grounds to believe the information concerns a substantial or imminent danger to the health or safety of one or more persons or to the natural environment. The Discloser must have given notice to the relevant regulatory body that the Discloser intends to make an Emergency Disclosure, and must ensure that any Emergency Disclosure is of no greater extent than is necessary to notify of the substantial or imminent danger.

- 4.7** A Discloser should seek independent legal advice before making a Public Interest Disclosure or Emergency Disclosure.

How to make a Disclosure?

- 4.8** To assist in promptly identifying and addressing a potential issue as early as possible (including to obtain further information before a formal disclosure is made), Disclosers are encouraged in the first instance to report any Reportable Conduct to whistleblowing@villagebuilding.com.au (accessible only by the Whistleblower Investigation Officers) or to the attention of Whistleblower Investigation Officer(s) or Whistleblower

Protection Officer (**Whistleblower Contacts**) as listed in paragraph 10 of this Policy, and using the methods of communication outlined at paragraph 10 of this Policy. Reportable Conduct may also be reported to any other director or senior executive of the Company.

4.9 If for any reason the Discloser does not feel that they are able to use the Company's internal processes, or where it feels that the Company's internal processes are inappropriate because:

- (a) the alleged Reportable Conduct involves a Whistleblower Contact of the Company; or
- (b) the Discloser considers that the disclosure should not be referred to the Whistleblower Contacts;

then the Whistleblower may make the disclosure to the Chair of the Audit and Risk Committee, and using the methods of communication outlined at paragraph 10 of this Policy.

4.10 Each of the Company's Whistleblower Contacts is appointed by the Audit and Risk Committee of the Company and has the following responsibilities:

- (a) Safeguard the interests of an Eligible Whistleblower, including to assess and provide immediate welfare and protection needs of an Eligible Whistleblower;
- (b) Respond as appropriate and necessary to disclosures, including to conduct relevant investigations; and
- (c) Ensure the integrity of the reporting mechanism in the Company.

The Whistleblower Protection Officer is selected based on trustworthiness, the ability to relate to people and to reassure them with diplomacy and tact, as well as the ability to be objective. The Whistleblower Investigation Officer is appointed based on the qualities of sound judgement, investigation skills, integrity, communication skills, diplomacy and objectivity.

4.11 The Whistleblower Protection Officer is Geoffrey Applebee, Non-Executive Director. The Whistleblower Protection Officer may be contacted during business hours or outside of business hours. The Whistleblower Protection Officer has direct, unfettered access to independent financial, legal and operational advisers as required.

4.12 The Whistleblower Investigation Officer(s) are:

- (a) Vince Whiteside, Chief Executive Officer; and
- (b) Rob Fisher, Chief Financial Officer.

4.13 Reportable Conduct may be reported anonymously. An anonymous disclosure can still be protected under the Corporations Act and associated whistleblower laws. A Discloser may choose to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalised. To this end, the Company encourages a Discloser who wishes to remain anonymous to maintain ongoing two-way communication with the Company, so as to assist the Company with investigation and for the Company to provide feedback. A Discloser can also refuse to answer questions that could reveal their identity at

any time. The Company has measures in place to protect the anonymity of a Discloser who wishes to remain anonymous.

- 4.14** A Reportable Conduct may be reported in writing, including via electronic means, or verbally. If the Discloser wishes for their identity to remain anonymous, the Discloser can contact the Whistleblower Investigation Officer(s) via e-mail or in writing by clearly labelling the letter “**Private and Confidential – open by addressee only**”.
- 4.15** Subject to applicable confidentiality requirements and restrictions, any report received under this Policy will be notified as soon as possible to the Board of the Company and to the person, if any, to whom the report is made against.
- 4.16** A Discloser may also make a disclosure directly to regulatory bodies, or other external parties, about a Reportable Conduct and qualify for protection under the Corporations Act without making a prior disclosure to the Company.

5 WHAT PROTECTIONS ARE AVAILABLE TO WHISTLEBLOWERS?

- 5.1** By way of summary, you should be aware that the following protections are available to eligible individuals under the *Corporations Act 2001* (**Corporations Act**):
- (a) Broadly speaking, the Corporations Act protects any person whom, either past or present, is an officer, director, or employee of the Company, and includes a Company contractor, supplier, or associate, as well as any of their respective employee, relative, dependent or spouse.
 - (b) The Corporations Act protects any disclosure that is an eligible disclosure under the Act, which is any disclosure based on reasonable grounds that relates to information relating to the Company or any of its officers or employees who have engaged in any misconduct or improper state of affairs or circumstances or have breached the Corporations Act, *Australian Securities and Investment Commission Act 2001 (Cth)* or other relevant legislation.
 - (c) The Corporations Act protects the confidentiality of identity, provides freedom from victimisation and any other detriment to a discloser, as well as providing potential compensation avenues for any detriment suffered as a result of disclosure. Generally speaking, disclosures that qualify for protection are not actionable.
 - (d) Disclosures made pursuant to the Corporations Act may be made to a director, secretary or senior executive of the Company, or to any member of the Company’s whistleblower protection team, or the Company’s Auditor, including any member of the Company’s audit team, as well as to ASIC, APRA, a legal practitioner, and other relevant Government entities.
- 5.2** Similarly, broadly speaking the following protections are also available under the *Taxation Administration Act 1953* (**TAA**):
- (a) The TAA protects any person whom is an officer (within the meaning of the Corporations Act), employee or an associate of the Company, and includes an individual or an employee who supplies goods or services to the Company (whether paid or unpaid), or a spouse, child, or dependent of any such person.

- (b) The TAA protects any disclosure that is an eligible disclosure, which is any disclosure based on reasonable grounds and relate to information relating to the Company, or any of its officers or employees who have engaged in any misconduct or improper state of affairs, in relation to the tax affairs of the Company or an associate of the Company.
- (c) The TAA protects the confidentiality of identity and prohibits victimisation of a discloser, as well as providing the discloser with avenues for potential compensation for any detriment suffered as a result of disclosure. Disclosures that qualify for protection under the TAA are not actionable.
- (d) Disclosures made pursuant to the TAA must involve any tax-related misconduct, and any such conduct is reportable to the Australian Tax Office or to the Commissioner, in addition to any other reporting avenues.

6 HOW IS A REPORT HANDLED AND INVESTIGATED?

- 6.1** All Reportable Conduct will be investigated to the extent deemed appropriate by the Company. The objective of an investigation of a Reportable Conduct disclosure include locating relevant evidence that substantiates or refutes the Reportable Conduct allegation. Investigations with respect to a Reportable Conduct disclosure will commence as soon as reasonably practicable.
- 6.2** Firstly, each disclosure will be assessed to determine whether the Discloser qualifies for protection as an Eligible Whistleblower, and whether a formal, in-depth investigation is required.
- 6.3** When notified of a Reportable Conduct, the Audit and Risk Committee shall determine the manner and method of all investigations, including consideration of whether to utilise internal and external resources as appropriate, the allocation of responsibilities under the investigation, the method and timeline of reporting back to the Committee (and, if appropriate, the Board) on the outcomes of the investigation.
- 6.4** The Whistleblower Investigation Officer(s) will be the person primarily responsible for conducting investigations relating to a Reportable Conduct disclosure. The role of the Whistleblower Investigation Officer(s) is to investigate the substance of the matter, and to determine whether there is evidence in support of the matters raised.
- 6.5** The Whistleblower Protection Officer will act independently from the Whistleblower Investigation Officer(s) and it will have the sole responsibility of protecting a Discloser who is an Eligible Whistleblower subsequent to the disclosure or during the investigation.
- 6.6** All employees of the Company will be required to assist the Whistleblower Investigation Officer(s) to the maximum possible extent.
- 6.7** To ensure that the Company provides fair treatment to an Eligible Whistleblower who is mentioned in disclosures, the Company will take all reasonable steps to ensure that all investigations are conducted fairly to all concerned parties in accordance to the principles of

natural justice (i.e. objectivity, fairness and independence), and will ensure as far as possible that all investigations are completed in a timely manner.

- 6.8** Without an Eligible Whistleblower's consent, the Company cannot disclose information that is likely to lead to the identification of the Eligible Whistleblower as part of the Company's investigation, unless the Company takes steps to protect the Eligible Whistleblower's entity, or if it is reasonably necessary for investigating the issues raised in the disclosure.
- 6.9** Although the Company endeavours to do all things necessary to investigate disclosure of a Reportable Conduct, the Company acknowledges the limitations of its investigation procedures. In the event that the Company is not able to contact a Discloser, such as in an anonymous disclosure, the Company may be limited in its ability to undertake an investigation.
- 6.10** The following principles shall apply to an investigation of Reportable Conduct:
- (a) all such investigation, findings, and relevant action will be conducted objectively and on reasonable grounds;
 - (b) the system used to manage investigations will be flexible;
 - (c) consideration will be given to employing independent external investigators at arms-length from the Company, particularly where the allegation is serious;
 - (d) documented evidence of Reportable Conduct will be preferred prior to the launch of an investigation;
 - (e) the Whistleblower Investigation Officer(s) will have reasonable access to independent specialist advice if required;
 - (f) any relevant information vital to the launch of an investigation, including the identity of those involved in the alleged Reportable Conduct, a description of the relevant conduct, and how the Discloser believes the Reportable Conduct has occurred, and any further information relevant to launch a potential investigation; and
 - (g) any person mentioned in a disclosure shall have the right and opportunity to respond to the allegation made against that person.
- 6.11** The Company may consult an independent external investigator on an arms-length term, especially with respect to a serious allegation of Reportable Conduct.
- 6.12** The Discloser will be provided with regular updates (if it is possible to contact the Discloser), though the frequency of these updates will depend on the nature of the disclosure / Reportable Conduct. Following the completion of an investigation, the Discloser will be provided with a copy of a summarised feedback by the Company (subject to circumstances where it may not be appropriate to provide details of the outcome to the disclosure, such as where there are privacy considerations of the party against whom an allegation was made).
- 6.13** Subject to the Company's confidentiality obligations, the Company Secretary shall maintain a register of all investigations undertaken by the Company, including outcomes and any follow up action items with respect to those investigations.

6.14 The Company will report to the relevant regulatory authority or agency where it is required to do so, or where the Company has assessed this to be appropriate.

7 CONFIDENTIALITY, SUPPORT AND PROTECTION FOR DISCLOSERS

7.1 The Company will provide any support and protection as necessary to an Eligible Whistleblower following disclosure of Reportable Conduct to an Eligible Recipient. The Company acknowledges that it is unlawful and against this Policy if it threatens or causes any detriment to a Discloser based on their actual, perceived, or intended status as an Eligible Whistleblower.

Protecting Eligible Whistleblowers

7.2 The Company will fully support an Eligible Whistleblower following valid disclosure of Reportable Conduct, and the Eligible Whistleblower is assured of the full support of the Company. The Company shall ensure, as far as possible, that an Eligible Whistleblower is protected from any detriment as a consequence of making a disclosure, including harassment, reprisals, dismissal, discrimination or damage to property, reputation or financial position, or other relevant form of detriment. For example, the Company will make available appropriate support services to Eligible Whistleblowers.

7.3 If an Eligible Whistleblower believes that any detriment has occurred or been suffered, the Eligible Whistleblower may report such behaviour to one of the Whistleblower Contacts.

7.4 The Company will make all reasonable efforts to protect the confidentiality and security of an Eligible Whistleblower's identity, including any information that is likely to lead to the Eligible Whistleblower's identification, to the extent permitted by law. The Company will do so by putting in place appropriate measures and/or mechanisms for protecting the confidentiality of an Eligible Whistleblower, including ensuring that disclosures are handled and investigated by qualified staff, and ensuring that all personal information or reference to the Eligible Whistleblower witnessing an event is redacted. The only exception is where the Eligible Whistleblower's identity may be required by law, or by any regulatory authorities (such as the ASIC, the Australian Federal Police, or the Commissioner of Taxation), or to any legal representative of the Company, or where the Eligible Whistleblower consents for its identity to be disclosed. It is illegal for a person to otherwise identify an Eligible Whistleblower, or disclose information that is likely to lead to the identification of the Eligible Whistleblower.

7.5 Where it is not possible to maintain the confidentiality of the identity of an Eligible Whistleblower, such as where the Reportable Conduct necessarily involves a regulatory authority, the Company will take reasonable and appropriate measures to protect the Eligible Whistleblower from any detriment with respect to its identification. In such an event, the Whistleblower Protection Officer will advise the Eligible Whistleblower that its identity may become known, discuss any possible detriment with the Eligible Whistleblower and implement an effective action plan to protect the Eligible Whistleblower from any detriment.

7.6 Where it is reasonably necessary for the purposes of investigating Reportable Conduct, or it is a requirement at law, to disclose information that is likely to lead to the identification of

an Eligible Whistleblower, the Company will take all reasonable steps to reduce the risk of the Eligible Whistleblower being identified.

Other protections available to Disclosers

7.7 Other protections may, depending on the circumstances, also be available to an Eligible Whistleblower under relevant law, including:

- (a) protection from certain legal action relating to the disclosure;
- (b) protection from information being provided by an Eligible Whistleblower being used against them in evidence for any breach of its legal obligation relating to the disclosure (except with respect to false disclosures); and
- (c) protection from certain remedies being sought against the individual relating to the disclosure.

See also paragraph 5 of this Policy. Notwithstanding the protections stated above, the Eligible Whistleblower must be aware that any protection offered by the Company does not grant immunity to the Eligible Whistleblower for any misconduct that the Eligible Whistleblower has engaged in that is revealed in its disclosure.

7.8 The Eligible Whistleblower must be aware that a person cannot engage in conduct that causes detriment to an Eligible Whistleblower (or another person) in relation to a disclosure if:

- (a) The person believes or suspects that the Eligible Whistleblower (or another person) made, may have made, proposes to make or could make a disclosure that qualifies for protection; and
- (b) The belief or suspicion is the reason, or part of the reason, for the conduct.

A person cannot make a threat to cause detriment to an Eligible Whistleblower (or another person) in relation to a disclosure. Such threats could include: threatening to sack an Eligible Whistleblower; threatening to injure an Eligible Whistleblower; or harassing or intimidating an Eligible Whistleblower. However, an Eligible Whistleblower should note that some conduct isn't detrimental – for example, managing an Eligible Whistleblower's poor work performance where this action is in line with the Company's performance management framework.

7.9 An Eligible Whistleblower (or other relevant person) can seek compensation or other remedies through the Courts if they suffer loss or damage because of a disclosure and the Company failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

7.10 Generally speaking, an Eligible Whistleblower is protected from any of the following in relation to their disclosure of Reportable Conduct:

- (a) Civil liability (e.g. any legal action relating to the disclosure)
- (b) Criminal liability (e.g. any attempted prosecution relating to the disclosure); and
- (c) Administrative liability (e.g. any disciplinary action for the disclosure).

7.11 Disclosers are encouraged to seek independent legal advice to assess any recourse and protection they may be entitled to with respect to any detriment suffered because of a disclosure. Alternatively, Disclosers may also contact regulatory authorities, such as ASIC, APRA or the ATO if they believe that they have suffered detriment.

7.12 Any person may contact the Whistleblower Investigation Officer(s) for more information about the protections available to them.

8 DISTRIBUTION AND UPDATE OF POLICY

8.1 This Policy will be made available on the Company's website at www.villagebuilding.com.au. It will also be shared with all directors and employees of the Company upon its release, and within a reasonable time following any change to the Policy.

8.2 All staff will be given appropriate training in relation to this Policy and their rights and obligations under it from time to time. The Company is committed to training its staff with respect to the importance of reporting corrupt and illegal practices, as well as emphasising the undesirability of malicious or vexatious reporting.

8.3 This policy shall be reviewed at least every two years with any recommendation for change to be derived from investigations reported to the Audit and Risk Committee for review and approval.

8.4 Any questions regarding this policy should be directed to Rob Fisher, Chief Financial Officer.

9 COMPLIANCE WITH POLICY

The reporting of a Reportable Conduct and the subsequent management of investigations, including whistleblower protection policies, are highly sensitive issues which require strict compliance with the terms of this Policy by all members of the Company.

10 WHISTLEBLOWER CONTACTS

Internal

(a) **Main contact:**

whistleblowing@villagebuilding.com.au

(b) **Whistleblower Protection Officer**

Geoffrey Applebee
Non-Executive Director
The Village Building Co. Limited

"The Whistleblower Protection Officer"

Argyle Corner, 92 Hoskins Street, Mitchell ACT 2911

(c) **Whistleblower Investigation Officers**

Chief Executive Officer

Mr Vince Whiteside

“The Whistleblower Investigation Officer”

Argyle Corner, 92 Hoskins Street, Mitchell ACT 2911

Mobile: 0404 891 150

Email: wwhiteside@villagebuilding.com.au

Chief Financial Officer

Mr Rob Fisher

“The Whistleblower Investigation Officer”

Argyle Corner, 92 Hoskins Street, Mitchell ACT 2911

Mobile: 0437 799 172

Email: rfisher@villagebuilding.com.au