

CATA GLOSSARY OF TERMS

| TERM | DEFINITION | | | | | | | | | | | | |
|---|--|----------------------|---------------------|--|--|--|--|--|---|---|---|---|---|
| Appointed Investigator | A WIO or an External Investigator. | | | | | | | | | | | | |
| Authorised Person (see s 1317AAC(1)(d), Corporations Act; s14ZZV(1)(c), Tax Administration Act) | <p>A person appointed by nbn as an Eligible Recipient for the purposes of the Whistleblower Regime.</p> <p>nbn's appointed Authorised Persons are:</p> <table><tbody><tr><td>KPMG FairCall</td><td>Phone: 1800 179 054</td></tr><tr><td></td><td>Online: www.faircall.kpmg.com.au</td></tr><tr><td></td><td>Post: The Faircall Manager, KPMG Forensic PO Box H67, Australia Square, 1213 Sydney</td></tr><tr><td>Rachael McIntyre Executive General Manager – Stakeholder Relations</td><td>Email: rachaelmcintyre@nbnc.com.au Post: Level 4, 202 Pier Street, Perth, WA 6000</td></tr><tr><td>Ben Doctor Executive General Manager - Commercial Finance</td><td>Email: bendoctor1@nbnc.com.au Post: Level 13, 100 Mount Street, North Sydney, NSW 2060</td></tr><tr><td>Philip Knox Chief Financial Officer</td><td>Email: philipknox@nbnc.com.au Post: Level 13, 100 Mount Street, North Sydney, NSW 2060</td></tr></tbody></table> <p>This list may be amended from time to time in writing by the Chief Executive Officer of nbn.</p> | KPMG FairCall | Phone: 1800 179 054 | | Online: www.faircall.kpmg.com.au | | Post: The Faircall Manager, KPMG Forensic PO Box H67, Australia Square, 1213 Sydney | Rachael McIntyre Executive General Manager – Stakeholder Relations | Email: rachaelmcintyre@nbnc.com.au Post: Level 4, 202 Pier Street, Perth, WA 6000 | Ben Doctor Executive General Manager - Commercial Finance | Email: bendoctor1@nbnc.com.au Post: Level 13, 100 Mount Street, North Sydney, NSW 2060 | Philip Knox Chief Financial Officer | Email: philipknox@nbnc.com.au Post: Level 13, 100 Mount Street, North Sydney, NSW 2060 |
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| CATA Disclosure Procedures | nbn's procedures for handling Qualifying Disclosures published on nbn's intranet and extranet. | | | | | | | | | | | | |

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| Corporations Act | <i>Corporations Act 2001 (Cth).</i> |
| Detriment (see s 1317ADA, Corporations Act; s14ZZAA, Tax Administration Act) | Includes any of the following: <ul style="list-style-type: none"> • dismissal of an employee; • injury of an employee in his or her employment; • alteration of an employee’s position or duties to his or her disadvantage; • discrimination between an employee and other employees of the same employer; • harassment or intimidation of a person; • harm or injury to a person, including psychological harm; • damage to a person’s property; • damage to a person’s reputation; • damage to a person’s business or financial position; • any other damage to a person. |
| detrimental conduct (see s 1317AC, Corporations Act; s14ZZY, Tax Administration Act.) | Detrimental conduct occurs where a person engages, or threatens to engage, in conduct which causes Detriment to another person. The person engaging in such conduct does so because they believe or suspect that person, or anyone else, made, may have made, proposes to make or could make a qualifying disclosure. |
| discloser | Any individual who makes a Qualifying Disclosure. |
| Disclosable Matter (see s 1317AA, Corporations Act; s14ZZT Tax Administration Act) | Information that: <ul style="list-style-type: none"> • concerns misconduct, or an improper state of affairs or circumstances in relation to nbn or a related body corporate (see examples set out in the Policy); • indicates that nbn or a related body corporate or one of its or their officers or employees has engaged in conduct that: <ul style="list-style-type: none"> ○ constitutes an offence against, or contravention of, a provision of any of the following: <ul style="list-style-type: none"> ▪ the Corporations Act; ▪ the Australian Security and Investments Commission Act 2001; ▪ the Banking Act 1959; ▪ the Financial Sector (Collection of Data) Act 2001; ▪ the Insurance Act 1973; ▪ the Life Insurance Act 1995; ▪ the National Consumer Credit Protection Act 2009; ▪ the Superannuation Industry (Supervision) Act 1993; ▪ an instrument made under any of the above Acts; ○ constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; ○ represents a danger to the public or the financial system; or ○ is prescribed by the regulations for the purposes of constituting disclosable matter under the Whistleblower Regime; |

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| Eligible Recipient | <ul style="list-style-type: none"> concerns misconduct or an improper state of affairs or circumstances in relation to the tax affairs of nbn or an associate and that information may assist the eligible recipient to perform functions or duties in relation to the tax affairs of nbn or an associate; or if made to the Commissioner of Taxation only, information that may assist the Commissioner to perform functions or duties under a taxation law in relation to the tax affairs of nbn or an associate. |
| (see s 1317AAC, Corporations Act; s14ZZV, Tax Administration Act) | <p>Each of the following in relation to nbn:</p> <ul style="list-style-type: none"> a person authorised by nbn to receive disclosures (that is, any WPO and KPMG FairCall); an officer, director, company secretary or senior manager of nbn or a related body corporate; an actuary of nbn or a related body corporate; an auditor, or a member of an audit team conducting an audit, of nbn or a related body corporate; and, for disclosures relating to nbn’s tax affairs, in addition to the above: <ul style="list-style-type: none"> a registered tax agent or BAS agent (within the meaning of the Tax Agent Services Act 2009) who provides tax agent services (within the meaning of that Act) or BAS services (within the meaning of that Act) to nbn; or any other employee or officer (within the meaning of the Corporations Act) of nbn who has functions or duties that relate to the tax affairs (within the meaning of section 14ZZT of the Tax Administration Act) of nbn. |
| Eligible Whistleblower (see s 1317AAA, Corporations Act; s14ZZU Tax Administration Act) | <p>An individual in relation to nbn if the individual is (or has been) any of the following:</p> <ul style="list-style-type: none"> an officer of nbn (including a director or company secretary of nbn); an employee of nbn (including current and former employees who are permanent, part-time, maximum-term or temporary, interns, secondees and managers); a person who supplies goods or services to nbn (whether paid or unpaid) or an employee of that person (whether paid or unpaid); an associate of nbn (including a director or company secretary of a related body corporate of nbn); or a relative, dependant or spouse (or the dependant of the spouse) of any of the above individuals; or an individual prescribed by the regulations. |
| External Investigator | A third party contracted service provider appointed by a WPO to conduct an investigation in relation to the Whistleblower Regime. |
| Identifying Information (see s 1317AAE, Corporations Act; s14ZZW, Tax Administration Act) | <p>Information that is likely to lead to the identification of the discloser. This will be assessed on a case by case basis, but may include:</p> <ul style="list-style-type: none"> name and contact details of the discloser; any other distinguishing characteristics of the discloser (e.g job description or function); a reference to the discloser’s work stream, team or group if they are part of a small stream, team or group. |

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| KPMG FairCall | <p>Phone: 1800 179 054</p> <p>Online: www.faircall.kpmg.com.au</p> <p>Post: The Faircall Manager, KPMG Forensic PO Box H67, Australia Square, 1213 Sydney</p> <p>KPMG FairCall is an independently monitored, external service operated by KPMG Australia to enable nbn Eligible Whistleblowers to report concerns of possible wrongdoing.</p> |
| NACC Act | <i>National Anti-Corruption Commission Act 2022 (Cth).</i> |
| National Anti-Corruption Commissioner | The National Anti-Corruption Commissioner (or Commissioner) appointed under the NACC Act. |
| nbn | nbn co limited (ABN 86 136 533 741). |
| nbn Legal or nbn Legal Team | <p>A legal practitioner employed by nbn with a current practising certificate.</p> <p>Note: this excludes executive assistants, paralegals and other administrative staff who cannot provide legal advice.</p> |
| POI or Person of Interest | A person who is the subject of a Qualifying Disclosure. |
| Qualifying Disclosure (see ss 1317AA, 1317AAA, 1317AAC, Corporations Act; ss14ZZU, 14ZZT, 14ZZV Tax Administration Act) | <p>A disclosure made:</p> <ul style="list-style-type: none"> • by an Eligible Whistleblower; • of information that concerns Disclosable Matter; and • to an Eligible Recipient or externally to ASIC, APRA, the Commissioner of Taxation, the Tax Practitioners Board, the Inspector-General of Taxation, any other Commonwealth authority or entity of which the discloser is a member (which is prescribed for the purposes of the Whistleblower Regime), or to an independent legal practitioner for the purpose of obtaining legal advice in relation to the operation of the Whistleblower Regime. Note: the nbn Legal Group cannot provide independent legal advice to a discloser (as the nbn Legal Group acts for nbn). External disclosures to medical practitioners or psychologists to obtain medical or psychiatric care, treatment or counselling may also qualify for protection under Tax Administration Act Whistleblower Regime. |
| Tax Administration Act | <i>Taxation Administration Act 1953 (Cth)</i> |
| Whistleblower Regime | Collectively, the Corporations Act and Tax Administration Act. |

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| WIO or Whistleblower Investigation Officer | An internal nbn employee who is appointed by a WPO to conduct an investigation. | | | | |
| WPO or Whistleblower Protection Officer | A person who has been appointed by nbn to (among other things), respond to and manage Qualifying Disclosures under the Whistleblower Regime. | | | | |
| | nbn's WPOs are: | | | | |
| | <table> <tr> <td data-bbox="408 510 624 689">Rachael McIntyre Executive General Manager – Stakeholder Relations</td> <td data-bbox="671 510 1206 539">Email: rachaelmcintyre@nbnco.com.au</td> </tr> <tr> <td></td> <td data-bbox="671 584 1273 613">Post: Level 4, 202 Pier Street, Perth, WA 6000</td> </tr> </table> | Rachael McIntyre Executive General Manager – Stakeholder Relations | Email: rachaelmcintyre@nbnco.com.au | | Post: Level 4, 202 Pier Street, Perth, WA 6000 |
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| | This list may be amended from time to time in writing by the Chief Executive Officer of nbn. | | | | |
| WPO Priority List | <ol style="list-style-type: none"> 1. Rachael McIntyre, the Executive General Manager Stakeholder Relations, and if she is not available, is unable to act or is identified in the disclosure by name or role; 2. Ben Doctor, the Executive General Manager Commercial Finance, and if he is not available, is unable to act or is identified in the disclosure by name or role; 3. Philip Knox, the Chief Financial Officer. | | | | |