

# WHISTLEBLOWER POLICY

nbn-Confidential: Commercial  
1 August 2025  
Owner: Legal (Legal & Regulatory)





# POLICY OVERVIEW

## INTRODUCTION

This Policy sets out [nbn](#)'s processes for ensuring that our people are protected when disclosing their concerns about potential or suspected unethical, unlawful, or undesirable conduct at nbn.

## WHY THIS IS A POLICY

This Policy outlines nbn's commitment under multiple statutory whistleblower regimes to protecting individuals that disclose such information.

## WHO DOES IT APPLY TO?

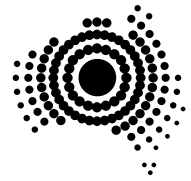
This Policy applies to current and former nbn [officers](#) (including [directors](#) and company secretaries) and employees, persons who supply goods or services to nbn (and employees of such persons), associates of nbn, and family members of these groups.

## RELATED POLICIES & DOCUMENTATION

- [Fraud & Corruption Control Policy](#)
- [Workplace Relations Policy](#)
- [Code of Conduct](#)
- [Supplier Code of Conduct](#)
- [PID Information Sheet for Disclosers](#)
- [CATA Information Sheet for Disclosers](#)
- [PID Procedures](#)
- [CATA Disclosure Procedures](#)
- [Recruitment & Employee Development Policy](#)

## KEY TAKEAWAYS

- nbn is committed to maintaining a working environment in which individuals are able to disclose concerns without fear of reprisal.
- nbn provides protections for disclosures that are covered by the statutory whistleblower regimes that apply to nbn, when they [meet the criteria for disclosures covered by those regimes](#).
- These regimes are complex, and it is important that you familiarise yourself with the detail of this Policy.
- There are multiple ways to make disclosures that will ensure protections for the person reporting, including to:
  - one of nbn's [Whistleblower Protection Officers](#); and
  - [KPMG FairCall](#), an independently-monitored hotline and reporting service operated by a third party.
- While there are [additional channels](#), some of these have separate requirements for the discloser to be eligible for legal protections.
- To be protected, disclosures [must relate to particular subject matter](#) and be made to particular recipients. The particular requirements differ under each whistleblower regime, but generally a disclosure must:
  - relate to nbn, a related body corporate of nbn, or an officer or employee of either; and
  - concern wrongdoing, misconduct, or an improper state of affairs.
- Where a disclosure is received that qualifies for protection under a statutory whistleblower regime, nbn is then required to follow particular procedures for handling the disclosure, which vary depending on the particular statutory whistleblower regime.
- Persons making qualifying disclosures will be afforded [confidentiality](#) and [protection](#) from retaliation.



# 1 BACKGROUND

Whistleblower laws create protections to encourage individuals to report alleged wrongdoing, misconduct, or an improper state of affairs. nbn is committed to ensuring it meets its legal obligations under the whistleblower laws and to creating and maintaining an open working environment in which individuals are able to disclose concerns.

# 2 PURPOSE

This Policy sets out the process for individuals to disclose (whether anonymously or otherwise) their concerns regarding potential wrongdoing, maladministration or suspected unethical, unlawful or undesirable conduct or wrongdoing without fear of reprisal or detrimental conduct and with the support and protection of nbn.

This Policy provides a summary of the protections available to individuals who raise a concern under the three whistleblower regimes that apply to nbn as a Government Business Enterprise/Commonwealth Company. They are as follows:

1. the *Public Interest Disclosure Act 2013* (Cth) (the [PID Act](#)) which aims to facilitate disclosure and investigation of wrongdoing and maladministration in the Commonwealth public sector;
2. the whistleblower protections in the *Corporations Act 2001* (Cth) (the [Corporations Act](#)) designed to provide whistleblower protections in the corporate and financial sector; and
3. the whistleblower protection regime under the *Taxation Administration Act 1953* (Cth) (the [Tax Administration Act](#)) for disclosures of information by individuals regarding breaches of the tax laws or misconduct relating to an entity's tax affairs, (collectively the Regimes).

nbn is also subject to the *National Anti-Corruption Commission Act 2022* (Cth) (the [NACC Act](#)). The NACC Act establishes a National Anti-Corruption Commission which is responsible for investigating issues involving 'public

officials' and 'corrupt conduct' that is serious or systemic. Corrupt conduct involves conduct that (directly or indirectly) adversely affects the honest or impartial exercise of a public official's powers, functions or duties. It also covers any conduct of a public official that involves a breach of public trust, abuse of office, or misuse of information. Under the NACC Act, all of nbn's current and former [directors](#), staff and [contractors](#) are deemed to be public officials.

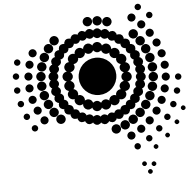
nbn and its staff must use their best endeavours to assist the Commonwealth Ombudsman in the performance of its functions, particularly when the Ombudsman is conducting investigations. Certain nbn staff, designated under separate procedures, also have an obligation to provide the Commonwealth Ombudsman with reasonable facilities and assistance to the Commonwealth Ombudsman and, in certain circumstances, remote access to records. Please contact nbn Legal if you have any questions about contact from the Commonwealth Ombudsman or are contacted directly by the Commonwealth Ombudsman.

Where relevant, this Policy should be read in conjunction with:

- nbn's [PID Information Sheet for Disclosers](#) (available on nbn's website) which sets out detailed information on how disclosers can make a disclosure that qualifies for protection under the PID Act; and
- nbn's [CATA Information Sheet for Disclosers](#) (available on nbn's website) which sets out detailed information on how disclosers can make a disclosure that qualifies for protection under the Corporations Act and/or Tax Administration Act.

This Policy together with nbn's [CATA Information Sheet for Disclosers](#), [CATA Disclosure Procedures](#) and [CATA Glossary of Terms](#) comprise nbn's policy for managing whistleblower disclosures as required under the Corporations Act.

This Policy and nbn's PID and CATA Information Sheets, Procedures and Glossaries of Terms are available on the intranet (Hub) and nbn's [external website](#) and are intended to be accessible to anyone. nbn also disseminates and makes this Policy and nbn's PID and CATA Information Sheets, Procedures and Glossaries of



Terms available through ongoing training for its employees (including training about this Policy and rights and obligations under it) and targeted communications and training to individuals who have specific roles and responsibilities under this Policy e.g. Whistleblower Protection Officers.

## 3 SCOPE

This Policy applies to individuals who are (or have been) any of the following:

- [officers](#) (including a [director](#) or company secretary of nbn) or employees 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); and
- a relative, dependant or spouse (or the dependant of the spouse) of any of the individuals listed above, (collectively, Employees and Stakeholders).

Please note that the [Workplace Relations Policy](#) applies to personal workplace grievances that may not be disclosures made under the Regimes. See further guidance below.

## 4 POLICY

### 4.1 HOW DO I MAKE A DISCLOSURE?

As set out below under the headings, Employees and Stakeholders can make a disclosure via a number of channels including, in person, via email, mail or KPMG FairCall.

Nothing in this Policy (or any other nbn document) prevents Employees or Stakeholders from making a disclosure externally to [ASIC](#), [APRA](#), the Commonwealth Ombudsman, the Commissioner of Taxation, or any other Commonwealth authority or entity prescribed for the purposes of a Regime (depending on the particular Regime that applies to the disclosure), or from talking to an independent lawyer to get legal advice about speaking up. You can find further details on this and additional protections in nbn's [CATA Information Sheet for Disclosers, including information about protections where tax-related disclosures are discussed with a medical practitioner or psychologist](#).

If you have information that a person has engaged, is engaging, or will engage in corrupt conduct for the purposes of the NACC Act, you can make a disclosure under this Policy or make a voluntary referral directly to the National Anti-Corruption Commission Commissioner.

#### 4.1.1 TO WHOM CAN YOU MAKE A DISCLOSURE?

Whilst there are some similarities between the Regimes, there are also some important differences, including to whom Employees and Stakeholders can make a disclosure to ensure that it is protected.

Whilst there are various individuals and entities to whom an Employee and Stakeholder can make a disclosure under the Regimes, nbn encourages (but does not require) Employees and Stakeholders who wish to speak up about misconduct or an improper state of affairs or circumstances at nbn to make a disclosure to one of nbn's authorised Whistleblower Protection Officers ([WPOs](#)). This ensures that a disclosure can be appropriately and expertly dealt with.

A disclosure may also be made to certain individuals and entities including the following:

- an officer or senior manager of nbn or a related body corporate (namely, directors, a company secretary or members of nbn's [ExCo](#)) - please note that those whose primary role is in a legal capacity for nbn can only act for nbn/the company;



- persons authorised by nbn to receive disclosures (for example, one of nbn's WPOs, as our WPOs are our preferred recipients of a disclosure);
- an actuary or auditor or member of an audit team conducting an audit of nbn or a related body corporate (internal or external);
- a registered tax agent or officer who has functions or duties that relate to nbn's tax affairs; or
- KPMG FairCall, an independently monitored external hotline and reporting service for Employees and Stakeholders, operated by KPMG (see reporting mechanism below), (collectively Recipients).

Please note that at any time any Employee or Stakeholder can safely seek independent legal advice or legal representation about an issue and how the Regimes operate. Note: the nbn Legal Group cannot provide independent legal advice to an Employee or Stakeholder (as the nbn Legal Group acts for nbn).

As a guide, minor or personal work-related grievances (including, for example, an interpersonal conflict between the discloser and another employee or a decision relating to the transfer or promotion of the discloser) which relate to the discloser's employment (or former employment) with personal implications for the discloser, and which do not relate to systemic issues, do not have significant implications for nbn, or do not concern detriment to the discloser in respect of a disclosure, should be reported or escalated in accordance with the [Workplace Relations Policy](#).

If you have any doubt as to whether a matter constitutes a disclosure under this Policy, or would be considered a personal work-related grievance, you are encouraged to

follow the procedure for reporting outlined in this Policy. The Recipient who is assigned to manage your disclosure (usually a WPO) will then assess whether it should be dealt with under this Policy and the relevant Regime, or if it should be referred elsewhere, including a potential referral to the National Anti-Corruption Commission Commissioner.

#### 4.1.2 OTHER CHANNELS FOR REPORTING DISCLOSURES

There may be channels available for Employees and Stakeholders to make an external disclosure (including emergency or public interest disclosures to a parliamentarian or journalist). The Information Sheets referred to above contain more information about when these channels may be available under each Regime. If you intend to make such a disclosure, we recommend that you obtain independent legal advice prior to doing so. Please note that the nbn Legal Group act for nbn so they cannot provide independent legal advice or representation to individuals of nbn.

#### 4.1.3 REPORTING TO WPOs

Employees and Stakeholders may make disclosures by following the process set out below. Disclosures can be anonymous.

Disclosures can be made to any of the Recipients outlined above and there is no required format. If a disclosure is made to a Recipient at nbn who is not a WPO (first eligible recipient), the Recipient will refer the disclosure to a WPO. Where a discloser provides their contact details to the first Recipient, the discloser's identity and contact details will not be provided to the WPO without the discloser's consent. To notify a disclosure to the WPOs directly, their details are set out below:





WPO	CONTACT DETAILS
<b>Rachael McIntyre -</b> Executive General Manager Stakeholder Relations	Email: <a href="mailto:rachaelmcintyre@nbnco.com.au">rachaelmcintyre@nbnco.com.au</a> Post: Level 4, 202 Pier Street, Perth, WA, 6000
<b>Ben Doctor -</b> Deputy Chief Financial Officer	Email: <a href="mailto:bendoctor1@nbnco.com.au">bendoctor1@nbnco.com.au</a> Post: Level 13, 100 Mount Street, North Sydney NSW 2060
<b>James Clifford -</b> General Manager Legal and Company Secretary	Email: <a href="mailto:jamesclifford@nbnco.com.au">jamesclifford@nbnco.com.au</a> Post: Level 13, 100 Mount Street, North Sydney NSW 2060
<b>Anna Haynes -</b> General Manager Governance and Strategic Initiatives	Email: <a href="mailto:annahaynes@nbnco.com.au">annahaynes@nbnco.com.au</a> Post: Level 13, 100 Mount Street, North Sydney NSW 2060
<b>Tracy Davenport -</b> Executive General Manager SEO Corporate	Email: <a href="mailto:tracydavenport@nbnco.com.au">tracydavenport@nbnco.com.au</a> Post: Level 14, Tower 5, 727 Collins Street, Docklands, VIC 3008

#### 4.1.4 REPORTING TO KPMG FAIRCALL

KPMG Australia, an independent third party, has been engaged and authorised by nbn to operate the KPMG FairCall hotline and reporting service. As noted above,

Employees and Stakeholders may make disclosures to KPMG FairCall by following the process set out below.

Calls will be received by KPMG FairCall on its toll-free phone number on business days between 7am and 5pm (AEST). Outside these times, a voicemail service is provided to allow the caller to leave details. Calls are not recorded. The operators taking the call on this hotline are not associated with nbn. They are trained and experienced specialists dedicated to dealing with whistleblowers and their concerns. Callers will be provided with a confidential reference number by the KPMG FairCall operator.

Employees and Stakeholders may also make disclosures via KPMG FairCall's online 'drop-box' facility or secure postal mailbox.

The contact details for KPMG FairCall are:

- Telephone: 1 800 179 054
- Web-based access:  
<https://www.kpmgfaircall.kpmg.com.au/nbn>
- Postal Service: The KPMG FairCall Manager, KPMG Forensic, PO Box H67, Australia Square, 1213, Sydney

Where KPMG Australia collects, uses and discloses personal information as part of the KPMG FairCall service, it does so in accordance with KPMG Australia's privacy statement, available at:  
<https://home.kpmg/au/en/home/misc/privacy.html>

After receiving a disclosure, the KPMG FairCall operator will provide the details of the disclosure to a WPO, who will not be a person named in the disclosure. Where a discloser provides their contact details to KPMG FairCall, the discloser's identity and contact details will not be provided to the WPO without the discloser's consent.

## 4.2 PROTECTED AND QUALIFYING DISCLOSURES

A disclosure may be made when it relates to nbn, any related body corporate of nbn, or any officer or employee of nbn or any related body corporate of nbn, including in relation to:



- misconduct or an improper state of affairs or circumstances;
- conduct or practices which are illegal (e.g. conduct related to foreign interference offences) or in breach of any law or regulation applying to nbn (including the Corporations Act) or any breach of a contract by an employee or director of nbn (e.g. deliberately passing sensitive or confidential nbn information to a third party without authorisation);
- conduct that represents a danger to the public or the financial system;
- corrupt conduct, or any fraudulent or corrupt practices, or other conduct engaged in for a fraudulent or corrupt purpose (e.g. misappropriation of funds, bribery, undue influence, false information, perversion of justice);
- conduct that constitutes maladministration (including conduct that involves acting on improper motives, is unreasonable, unjust, oppressive or is negligent) or amounts to an abuse of authority;
- misleading or deceptive conduct of any kind (e.g. not correcting public statements that are factually incorrect);
- conduct that is an abuse of public trust;
- conduct that results in a wastage of nbn's money;
- situations within nbn's control that unreasonably present a significant (or increased) risk or danger to the health or safety of one or more persons, or the environment;
- misconduct in relation to the tax affairs of nbn and the discloser considers that the information would assist with the performance of duties in relation to the tax affairs of nbn;
- any of the above conduct by a contracted service provider in connection with a contract to provide goods and services to, or on behalf of, nbn (such

as a genuine concern that a supplier may be in breach of modern slavery or ethical procurement legal requirements);

- retaliatory action or detrimental conduct in breach of any of the Regimes.

There may be additional matters that a disclosure could be made about under each Regime, as set out in the Information Sheet for each Regime. There are particular requirements for when a disclosure will be protected under each Regime, in addition to the subject matter of the disclosure, that are set out in the Information Sheets.

### 4.3 INVESTIGATION OF DISCLOSURES

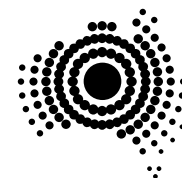
Where a disclosure is made, it will be initially handled by the Recipient and in accordance with the relevant Regime. Where a disclosure is not a disclosure for the purposes of one of the Regimes, it may (where applicable) be handled in accordance with the nbn [Workplace Relations Policy](#) (as decided by the WPO) or via another appropriate process.

The relevant WPO will assess whether a disclosure concerns corrupt conduct that is required to be referred to the National Anti-Corruption Commission Commissioner. Where an issue is referred, the discloser will be notified as soon as reasonably practicable. A referral does not prevent nbn from continuing to take action in relation to a disclosure, unless the National Anti-Corruption Commission Commissioner issues nbn with a 'stop action direction', which may prevent nbn from allocating, commencing or continuing any internal investigation while the direction remains in place.

When any investigation is conducted, regard will be given to the protections available under the particular Regime.

All documents, reports and records relating to the investigation of a disclosure will be securely stored to retain confidentiality.

The Regimes set out requirements for confidentiality of disclosures and their investigation. In some instances, criminal penalties are imposed under the Regimes for inappropriate disclosure of information that may identify a



person who has made a disclosure, and for the disclosure or misuse of information obtained from an investigation.

Under the Regimes it may be a criminal and/or civil offence to cause or threaten to cause detriment to another person in connection with a disclosure or potential disclosure (this can also be known as 'taking a reprisal'). A director, officer or employee of nbn who carries out or threatens reprisals or detrimental conduct will be subject to disciplinary action, which may include termination of employment.

If a discloser believes on reasonable grounds that it would be appropriate for a disclosure under the PID Act to be investigated by the Commonwealth Ombudsman, they may contact the Commonwealth Ombudsman directly and request an investigation into the relevant conduct.

The WPO will be tasked with the responsibility of protecting and safeguarding the interest of disclosers in accordance with the Regimes. The WPO has access to independent financial, legal and operational advisers as required.

The WPO will also decide whether to investigate the disclosure. Where a WPO decides to investigate, he or she may choose to appoint an internal nbn employee (for example a Whistleblower Investigation Officer (WIO)) and/or an external investigator contracted by nbn, to conduct or to assist in the conduct of the investigation. While the WIO will be appointed on a case-by-case basis, the WIO will not be a person associated with the area under investigation.

Where permissible under the applicable Regime, the discloser will receive notifications, where possible, regarding the handling of their disclosure.

If the discloser believes that the investigation undertaken by nbn into a disclosure are inadequate, there are options available to that discloser under the Regimes to take further action outside of the nbn reporting mechanisms.

For more information regarding nbn's processes relating to the allocation/referral, investigation and notification of disclosures please see the Information Sheets.

## 4.4 SUPPORT AND PROTECTION OF DISCLOSERS

The Regimes provide a number of protections for Employees and Stakeholders who raise concerns including immunity from civil, criminal or administrative liability. The level of protection, and who is protected, varies under each Regime. For more information please see the Information Sheets.

nbn encourages individuals to speak up and disclosers will still be afforded protections if their disclosure turns out to be incorrect.

nbn will support disclosers by taking such steps as are required and appropriate in the circumstances, which may include appointing a support person, keeping the discloser informed (if contactable) and, if the discloser is an nbn employee, directing them to the [Employee Assistance Program](#). For further information about the support available to disclosers under the Regimes, please refer to the Information Sheets.

## 4.5 CONFIDENTIALITY

As set out above, if an Employee or Stakeholder raises a concern (Disclosing Employees and Stakeholders), the information they provide will be dealt with confidentially subject to the need to conduct an appropriate investigation (see below). This means that their identity will only be shared with their consent or as otherwise permitted by law. For more information about confidentiality requirements under each Regime, please see the Information Sheets.

Where it is reasonably necessary for nbn to investigate a disclosure, nbn may disclose information which could lead to the identification of the relevant Disclosing Employee and Stakeholder. However, nbn will take all reasonable steps to reduce the risk that a Disclosing Employee or Stakeholder will be identified as a result of the investigation.

If you do not provide your consent, nbn may nonetheless lawfully disclose your identity to certain commonwealth authorities or entities including ASIC, APRA, the Australian Federal Police, the Commissioner of Taxation, the Inspector-General of Taxation, the Tax Practitioners Board





or the Commissioner of the Australian Charities and Not-for-Profits Commission. nbn may also disclose your identity to a legal practitioner for the purposes of obtaining advice about the disclosure.

Disclosing Employees and Stakeholders who wish to remain anonymous will be entitled to the protections outlined below.

Anonymous disclosures are still capable of being protected (though it may be difficult to investigate these disclosures effectively).

## 4.6 PROTECTION FROM RELIATION OR DETRIMENT

It is important that Employees and Stakeholders feel empowered and protected to speak up about their concerns. nbn does not allow any form of detriment, punishment, disciplinary or retaliatory action or detrimental conduct to be taken against or engaged in, in respect of anyone for speaking up, or cooperating with an investigation.

Retaliatory action or detrimental conduct can take many different forms, including:

- threats;
- any form of disciplinary action (e.g. termination of employment or reductions in pay or hours);
- alteration of an employee's position or duties to his or her disadvantage;
- discrimination between an employee and other employees of nbn;
- harm or injury to a person, including psychological harm;
- damage to a person's property, reputation or business or financial position;
- demotion or denial of promotion; and
- intimidation, harassment, threats, exclusion or humiliation.

It can also include subtle behaviours, such as:

- withholding information that would assist an employee in their role;
- excluding an individual from social functions;
- not providing meaningful work; and
- the use of different voice or body language or communicating differently compared with recent communications or communications with others.

nbn considers all forms of retaliation or detrimental conduct to be misconduct.

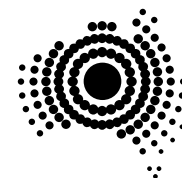
If you feel that you have been retaliated against or subjected to detrimental conduct for speaking up (or considering speaking up) about a concern, or if you become aware of retaliation against (or detrimental conduct in respect of) someone else, you should report it immediately to one of the WPOs or Recipients noted above.

nbn will treat any reports regarding retaliation or detrimental conduct as a significant matter. An independent (who could be an internal or external person) investigator will be appointed and you will be contacted to discuss the relevant reported conduct. The matter will be treated confidentially and only shared with others on a need-to-know basis. If an allegation of retaliation or detrimental conduct is substantiated, action may be taken against those responsible, which may involve disciplinary action, including termination of employment.

## 4.7 OTHER PROTECTIONS

In addition to the above, Disclosing Employees and Stakeholders and others who provide assistance in relation to disclosures may be entitled to additional legal protections in certain circumstances under the Regimes, including:

- protection from civil, criminal or administrative legal action for making a disclosure;



- protection from contractual or other remedies being sought, and contractual rights being exercised on the basis of the disclosure. In addition, a contract to which you are a party cannot be terminated because of your disclosure;
- the information provided as part of raising a concern may not be admissible in evidence against Disclosing Employees and Stakeholders in legal proceedings (unless they have provided false information); and
- if a Disclosing Employee or Stakeholder is subjected to retaliatory or detrimental conduct for speaking up, in some circumstances, they may be entitled to compensation or another remedy.

For further information about the protection available to you under the Regimes, please refer to the Information Sheets.

## 4.8 CRIMES AGAINST PERSONS OR PROPERTY

Crimes against person or property, such as assault, burglary etc, should immediately be reported by Employees and Stakeholders to local law enforcement personnel.

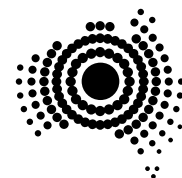
## 4.9 FAIR TREATMENT OF EMPLOYEES

Under all of the Regimes, where the name of an employee is raised by someone who is making a disclosure, nbn will take all reasonable steps to ensure that the named employee is treated fairly, as appropriate in the particular circumstances of each disclosure. The WPO may make a risk assessment in relation to the position of the named employee and take relevant advice from the nbn Legal Group to ensure, so far as practicable, fair treatment.

# 5 ROLES AND RESPONSIBILITIES

The involvement of staff at every level includes:

ROLE	RESPONSIBILITIES
<b>Employees, contractors, and Directors</b>	<p>Employees, contractors, and Directors have a responsibility to:</p> <ul style="list-style-type: none"> <li>• Read and understand this Policy;</li> <li>• Speak up about any wrongdoing, misconduct or improper state of affairs at nbn using the channels for reporting disclosures set out in this Policy; and</li> <li>• Refer to the <a href="#">PID Information Sheet</a> and <a href="#">CATA Information Sheet</a> for more detail about what is required under the Regimes.</li> </ul>
<b>nbn Legal Team</b>	<p>The Legal Team has a responsibility to:</p> <ul style="list-style-type: none"> <li>• Provide advice to WPOs on how to comply with the requirements of the Regimes, as appropriate;</li> <li>• Periodically review this Policy to check that it is operating effectively and whether any changes are required; and</li> <li>• Upon request, provide further information regarding this Policy.</li> </ul>



ROLE	RESPONSIBILITIES
<b>Whistleblower Protection Officers</b>	<p><a href="#">WPOs</a> have a responsibility to:</p> <ul style="list-style-type: none"> <li>• Receive disclosures made under this Policy;</li> <li>• Protect and safeguard the interest of disclosers in accordance with the Regimes;</li> <li>• Decide whether to investigate and, where appropriate, investigate disclosures (or appoint an investigator), in accordance with the Regimes;</li> <li>• Otherwise take steps to ensure nbn complies with the applicable Regime(s) when handling disclosures; and</li> <li>• Seek advice from nbn Legal on how to comply with the Regimes, as appropriate.</li> </ul> <p>Please refer to the <a href="#">PID Procedures</a> and <a href="#">CATA Disclosure Procedures</a> for a more detailed list of the responsibilities of WPOs.</p>

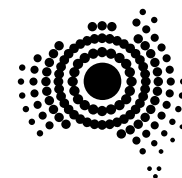
## 5 CONTACT DETAILS

## 6 POLICY APPROVAL

<b>Policy approver</b>	Board (CEO/CLRO may approve this Policy, per a standing delegation from the Board)
<b>Revision</b>	15.4
<b>Date Approved</b>	1 August 2025 (CLRO)
<b>Review cadence</b>	Biennial
<b>Next Review Date</b>	March 2027

## 7 VERSION HISTORY OVERVIEW

Additional detail regarding previous changes to this Policy may be obtained from the Enterprise Compliance team. The policy will be reviewed periodically to check that it is operating effectively and whether any changes are required.



VERSION	DATE	SUMMARY OF CHANGE
15.4	1 August 2025	Updated to reflect appointment of additional WPOs, update of WPO contact information and WPO priority list. Updates to reflect organisational decision to remove temporary staff augmentation (TSA) as a worker category. Definitions updated as per amended Recruitment & Employee Development Policy.
15.3	25 March 2025	Updated to reflect changes under the Treasury Laws Amendment (Tax Accountability and Fairness) Act 2024, Taxation Administration Amendment (Extending Tax Whistleblower Protections) Regulations 2024, and the Ombudsman Act 1976, updated to reflect changes in WPO and WPO priority list and formatting and style changes to align to refreshed nbn corporate policy template and approach.
15.2	1 May 2024	Updated to reflect appointment of additional WPO, updates to WPO contact information, and cross-references to other corporate policies.
15.1	13 October 2023	Minor formatting changes and content additions to align to refreshed nbn corporate policy template and approach, approved by the CEO under a standing delegation from the Board. No changes to the substantive provisions of this Policy have been made.

## 8 DEFINITIONS

This section contains definitions of common terms, generally reflecting common usage or usage at nbn. Terms used in this Policy may have specific meanings in the context of the applicable whistleblower regime. Please refer to the [PID Glossary of Terms](#) or [CATA Glossary of Terms](#) for the meaning of specific terms.

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

**ASIC** means the Australian Securities and Investments Commission.

**ARC** means the Audit and Risk Committee of the Board.

**Board** means the nbn Board of Directors.

**Board Committee** includes the [ARC](#) and [PRC](#).

**CEO** means the Chief Executive Officer.

**CLRO** means the Chief Legal and Regulatory Officer.

**contractor/s** means an [extended worker](#).

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

**Director/s** means a member of the nbn Board of Directors.

**employee/s** means permanent and/or maximum-term employee/s of nbn.

**ExCo** means nbn's Executive Committee, which consists of the heads of each business unit.

**extended worker** or **extended workforce** (EW) means a non-employee (or multiple non-employees) performing work defined as such under the [Recruitment & Employee Development Policy](#). The resource need is typically Outcome Based. nbn agrees with a third party to deliver an identified business outcome or project under [a statement](#)



[of work](#). EWs do not count as headcount within a business unit's Workforce Plan Budget (a consulting budget is required) and are managed by the business unit and owner or manager accountable for the relevant SOW.

**Key Stakeholders** mean nbn teams that are responsible for content in a policy that is owned by another team. Teams identified as Key Stakeholders must be consulted on and may also trigger changes to the policy in question.

**NACC Act** means *the National Anti-Corruption Commission Act 2022* (Cth)

**manager** refers to the person an employee or contractor reports to.

**nbn** is nbn co limited (ABN 86 136 533 741) and its related entities.

**officer** means an officer within the meaning of section 9 of the Corporations Act and includes a director or company secretary.

**PID Act** means *Public Interest Disclosure Act 2013* (Cth).

**policies** mean nbn's corporate policies, which focus on enterprise-wide principles and set out key roles and responsibilities. These documents are administered by Enterprise Compliance and are approved by either the [CEO](#), a [Board Committee](#), or the Board.

**PRC** means the People and Remuneration Committee of the Board.

**staff** means all workplace participants at nbn, including all employees, contractors, managers, and any individuals or groups undertaking activity for or on behalf of nbn.

**statement of work (SOW)** means an agreement between nbn and a supplier that sets out the approved outcome or project scope with milestones and deliverables and what is expected of the supplier to enable the supplier to complete the work on schedule, within budget, and to the required standard of quality

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

**"we"** refers to nbn.

**WPO** means Whistleblower Protection Officer.



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