



WHISTLEBLOWER POLICY

**Brisbane Broncos Limited
& Controlled Entities**

BRISBANE BRONCOS LIMITED
WHISTLEBLOWER POLICY
(APPROVED MARCH 2023)

PURPOSE AND SCOPE OF POLICY

The Brisbane Broncos are committed to the highest standards of conduct and ethical behaviour in all activities and encourage the reporting of behavior which fails to meet this standard.

The Whistleblower policy is an important element in detecting corrupt, illegal or other undesirable conduct at the Brisbane Broncos and its controlled entities (the Group) and it is important that employees understand their rights and obligations in accordance with provisions of the Corporations Act 2001 (Cth) and the Taxation Administration Act 1953 (Cth) (**Whistleblower Laws**).

The purpose of this policy is to:

- Explain how to speak up by reporting concerns about wrongdoing, in particular where you believe violations of laws, policies or standards have occurred that are disclosures protected under Whistleblowing Laws;
- Outline what protections a person who makes a Whistleblower Report will receive; and
- Outline the process for dealing with Whistleblower Reports.

This policy applies to all Directors, officers and employees of the Group, as well as any Eligible Whistleblower who has made a protected disclosure under the Whistleblowing Laws. Appropriate training will be provided to Directors, officers and employees where required.

All employees will be required to read and accept this policy on commencement of employment, and confirm their ongoing acceptance as deemed appropriate by the Company. This policy is available to all employees of Brisbane Broncos on the company intranet and also at <https://www.broncos.com.au/about/CompanyInformation/>

DEFINITIONS

Eligible Whistleblowers are:

- Current or former officers or employees of the Group;
- Current or former suppliers, including their employees;
- Current or former associates of the Group (including the directors and secretary of any Group companies); and
- A relative, dependent or partner of any the abovenamed persons.

Grievances made by competitors, customers, clients of the Group or members of the general public are not covered by Whistleblower Laws.

WHAT TYPE OF INFORMATION SHOULD YOU REPORT? (DISCLOSABLE MATTER)

Everyone working for or on behalf of the Group should already report potential concerns about wrongdoing relating to the Group in accordance with Group codes of conduct and policies. You can do this by approaching a senior manager or an appropriate representative of Human Resources, and also by accessing the Group's outsourced whistleblowing service Stopline.

In addition, depending on what the concerns are, Eligible Whistleblowers may have specific protections under the Whistleblower Laws if you:

- Make a report relating to a Disclosable Matter to an Eligible Recipient
- Make a report to a legal practitioner to obtain legal advice or legal representation about the operation of the Whistleblower Laws; or
- Have made an emergency disclosure or public interest disclosure (see below).

Disclosable Matters are matters in respect of which you have reasonable grounds to suspect:

- Involve misconduct or an improper state of affairs in relation to the Group, including in relation to its tax affairs;

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- Indicate that a company within the Group, its officers or employees, have engaged in conduct that is an offence against certain laws; or
- Represent a danger to the public or the financial system.

Examples of Disclosable Matters include:

- Offer, give, solicit or accept a bribe.
- Financial irregularities.
- Fraud, misuse or misapplication of the Group's resources or assets.
- Failure to comply with, or breach of, legal or regulatory requirements.
- Engaging or threatening to engage in detrimental conduct against a person who has made, or is believed to be planning to make, a disclosure.

Disclosures which are not about these matters will not qualify for protection under the Whistleblowing Laws.

MATTERS NOT COVERED UNDER THIS POLICY?

Wrongdoing involving personal or work-related grievances are not within the scope of this policy and should be raised through the applicable grievance resolution process. Personal or work-related grievances relate to an employee's current or former employment and tend to have implications for them personally. Examples include:

- An interpersonal conflict with another employee;
- A decision relating to an employee's employment, transfer, or promotion;
- A decision about the terms and conditions of an employee's employment, or
- A decision to suspend or terminate an employee's employment or otherwise discipline an employee.

WHO TO REPORT CONCERNS TO (Eligible Recipients)?

The following persons are the Group Eligible Recipients:

- Brisbane Broncos Chief Executive Officer (CEO)
- Brisbane Broncos Chief Financial Officer (CFO)
- Brisbane Broncos Company Secretary and Salary Cap Manager
- Brisbane Broncos General Manager – People & Culture (Compliance Officer)

While it is The Group's preference that you raise reports internally to one of these persons, it is important to note that you may also make a report to any of the following additional Eligible Recipients:

- An auditor of the Group
- A tax agent of the Group
- Any other officer or senior manager of a company within the Group, defined under the Corporations Act as "a Director, or a senior manager in the Company who makes, or participates in making, decisions that affect the whole, or a substantial part, of the business of the Company, or who has the capacity to affect significantly the company's financial standing," or
- ASIC or the Australian Prudential Regulation Authority (APRA).

In certain circumstances, a qualifying Disclosable Matter may be disclosed to:

- a journalist or parliamentarian as a public interest or emergency disclosure;
- the Commissioner of Taxation, if it is considered that the information may assist the Australian Taxation Office to perform their duties under taxation legislation.

For more information on the requirements for a public interest or emergency disclosure, please consult ASIC's information sheet 238 by copying the below web address into your web browser.
<https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/whistleblower-rights-and-protections/>

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It is important that you understand that disclosures to a journalist or parliamentarian will only be protected if strict criteria are met. You should consider seeking independent legal advice before making a disclosure in this way.

WHISTLEBLOWER COMPLIANCE OFFICER RESPONSIBILITIES

The BBL Whistleblower Compliance Officers are responsible for:

- The overall administration of this policy; and
- Monitoring the implementation of this policy and review of the policy's suitability and effectiveness.

HOW TO REPORT A DISCLOSABLE MATTER?

Disclosable Matters can be reported verbally or in writing and can be anonymous. An eligible individual who wishes to report a disclosable matter can do so by submitting a report via Stopline. The report should incorporate as much information as possible, including the details of the misconduct, people involved, dates, locations and any other evidence that exists. If Stopline is unavailable or unsuitable, the disclosure can be reported directly to a Group Eligible Recipient by email, telephone, in person or in hard copy to a Group Eligible Recipient outlined above.

Reports and disclosures can be made via the following methods:

- **Online:** brancos.stoplinereport.com
- **Phone:** 1300 30 45 50
- **Email:** makeareport@stopline.com.au
- **Post:** Attention Brisbane Broncos, c/o Stopline, PO Box 403, Diamond Creek, VIC 3089

HOW TO REPORT A DISCLOSABLE MATTER? (Continued)

All whistleblower reports are confidential, and the eligible whistleblower can determine if they wish for their identity to remain anonymous. Whilst the Brisbane Broncos will make appropriate efforts to investigate a disclosable matter from an eligible whistleblower who remains anonymous, there may be limitations as what can be achieved by the investigation process in those circumstances.

RESPONDING TO REPORTS

The Whistleblower Compliance Officer will assess all reports that are received and will determine whether the matter falls under this policy. If the Whistleblower Compliance Officer determines a report does not fall under or relate to a disclosable matter, they will inform the person making the report of this and advise them of how the report will be handled under a separate policy.

INVESTIGATION PROCESS

The Brisbane Broncos are committed to ensuring the fair treatment of any employees who are mentioned in any Whistleblower report. Whistleblower reports are taken seriously and all steps reasonable and necessary to investigate reports will be taken under this policy.

- The Whistleblower Compliance Officer will determine whether the investigation will be conducted by an internal or external investigator, depending on the nature of the report.
- The investigator will conduct the investigation as soon as practicable and will ensure it is fair and independent from any persons to whom the disclosure relates.
- The investigator will conduct the investigation promptly, and in an objective and fair manner, ensuring that every individual subject to the investigation is granted sufficient information and opportunity to reply to allegations before any findings are made.
- Issues identified from the investigation will be resolved or otherwise finalised.

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- The Whistleblower Compliance Officer will inform the individual reporting the matter of the outcome of the investigation.
- The CEO and Board will be informed of the details and outcome of the investigation.

If an Eligible Whistleblower is not satisfied with the outcome of an investigation, they may contact the Compliance Officer or other Group Eligible Recipients.

The Group is not obliged to reopen an investigation if it finds that the investigation was conducted properly, or new information is either not available or would not change the findings of the investigation.

Any review will be conducted by an individual who was not involved in handling and investigating the original disclosure.

An Eligible Whistleblower may lodge a complaint with a regulator, such as ASIC or APRA, if they are not satisfied with the outcome of the Group's investigation.

ELIGIBLE WHISTLEBLOWER PROTECTIONS

The Brisbane Broncos are committed to ensuring confidentiality in respect of all matters raised under this policy and that those who make a report are treated fairly and do not suffer detriment.

Protection of Identity

When reporting under this policy, the reporter's identity and any information that the Group has as a result of the report that is likely to lead to identification, will only be disclosed if:

- (a) the person reporting gives consent for disclosure of that information;
- (b) the Group considers such disclosure should be made to:
 - (i) Australian Securities & Investments Commission (ASIC), the Australian Federal Police or (for tax-related reports) the Commissioner of Taxation;
 - (ii) a Commonwealth authority or a State or Territory authority for the purpose of assisting the authority perform its functions or duties;
 - (iii) a lawyer for legal advice or representation in relation to whistleblower laws; or
- (c) in the case of information likely to identify the person reporting, it is reasonably necessary to disclose the information for the purposes of an investigation, and all reasonable steps are taken to prevent someone from discovering the reporter's identity.

Complaints about any suspected or actual breach of confidentiality under the whistleblower legislation is to be raised with the CEO or the Compliance Officer. Complaints may also be lodged with an external regulator such as ASIC or the ATO.

ELIGIBLE WHISTLEBLOWER PROTECTIONS (Continued)

Protection from Victimisation and Detrimental Conduct

Eligible whistleblowers receive protection against victimisation and detrimental conduct. Victimisation includes causing or threatening to cause a detriment to a person, including damage to health, property, reputation, finances or employment of the individual. Dismissal, demotion, harassment and exclusion are examples of detriment to employment.

The Brisbane Broncos does not tolerate victimisation of any kind. Any complaints of victimisation should be raised with the CEO or Compliance Officer. Any employee who participates in such conduct will be subject to disciplinary action in accordance with Brisbane Broncos relevant policies.

Civil, Criminal and Administrative Liability Protection

An Eligible Whistleblower is protected from civil, criminal and administrative liability in relation to a report made under this Whistleblowers Policy or that is a protected disclosure under the law. This means that legal (civil or criminal) action cannot be taken against the Eligible Whistleblower for making a report, and they cannot be subject to disciplinary action for making a report. However, these protections do not mean that an Eligible Whistleblower has immunity for their own conduct that is revealed in a report. If the

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disclosure is a protected disclosure it cannot be admissible as evidence in any criminal proceedings or proceedings for the imposition of a penalty, other than proceedings relating to falsity of information.

FAILURE TO COMPLY WITH THIS POLICY

Breaches of the Whistleblower Policy may be considered serious misconduct. Breaches of Brisbane Broncos policies are treated seriously with potential outcomes including disciplinary action, suspension and termination of employment.

A breach of this policy may also amount to a civil or criminal contravention under the Australian whistleblower protection laws (in particular, the regime contained in the Corporations Act and the Taxation Administration Act), giving rise to significant penalties.

ADDITIONAL SUPPORT

The Brisbane Broncos acknowledges that raising, or being the subject of, a concern may be a difficult process for the parties involved. Any employee who makes, or is the subject of, a report is encouraged to contact the Employee Assistance Program (1300 360 364 or www.benestar.com) for support if required.

RELATED DOCUMENTS & POLICIES

- Brisbane Broncos Code of Conduct
- Workplace health and safety policy
- Discrimination, bullying and harassment policy
- Anti-Bribery and Corruption Policy

REVIEW OF THIS POLICY

This Whistleblower Policy will be reviewed periodically to ensure that it is operating effectively and remains consistent with the Brisbane Broncos objectives and any applicable legal and regulatory requirements and recommendations.

REFERENCES

- Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019
- Treasury Laws Amendment (strengthening Corporate and Financial Sector Penalties) Act 2019
- Taxation Administration Act 1953 (Cth).
- ASIC Corporations (Whistleblower Policies) Instrument 2019/1146