



Policy on Protected Disclosures

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DOCUMENT CONTROL

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Supporting Documentation / References

The following documents are related to this document:

Document
TWHL Constitution
Charter of the Audit and Risk Committee
Code of Conduct

1 PURPOSE

- 1.1 This policy sets out the process for raising concerns about actual, suspected or anticipated wrongdoings (wrongdoing) within TradeWindow Holdings Limited and its subsidiary companies (“TradeWindow” or the “Company”).
- 1.2 This policy explains what a wrongdoing is, who those wrongdoings can be reported to and how TradeWindow will address such wrongdoings. It also provides a reporting and investigation mechanism for serious wrongdoing to manage risk, promote transparency, protect TradeWindow’s reputation and protect any person making a disclosure from reprisal or disadvantage.
- 1.3 TradeWindow has approved this policy to ensure it complies with the laws and practices that protect the rights of people who raise concerns about wrongdoings in or by TradeWindow. This policy is in accordance with:
 - (a) the Protected Disclosures Act 2000 (the “Act”);
 - (b) the Human Rights Act 1993 (section 66(1)(a)); and
 - (c) TradeWindow’s Code of Ethics.
- 1.4 TradeWindow will publish this policy on its website and communicate to its employees, directors and contractors the procedures for submitting allegations. Such persons are encouraged to report complaints or concerns regarding suspected serious wrongdoing via the channels detailed in this policy. These may be submitted on an anonymous/confidential basis.

2 DEFINITIONS

- 2.1 In this policy the following definitions have the associated meanings:

“**Board**” means the Board of Directors of TradeWindow Holdings Limited.

“**Board Committee**” means a committee established by the Board.

“**Company Officer**” means a past or present Director or an Employee of TradeWindow and includes past and present members of a Committee of the Board.

“**Director**” means a person appointed as such pursuant to the Constitution of the Company.

“**CEO**” means the Chief Executive Officer.

“**Employee**” includes a former employee; a person seconded to TradeWindow; an individual who is engaged or contracted under a contract for services to do work for TradeWindow and a person concerned in the management of TradeWindow.

“**Management**” means Company Officers and the Senior Leadership Team.

“**Protected Discloser**” means a declaration made by a Company Officer or contractor where they believe serious wrongdoing has occurred. Persons making disclosures will be protected against retaliatory or disciplinary action except if it is proven that the person disclosing the wrongdoing had involvement in it or was making false allegations.

“**Senior Leadership Team**” means the Chief Executive Officer and management team.

“**Serious Wrongdoing**” is defined in the Act to include any serious wrongdoing of any of the following types:

- any unlawful, corrupt, or irregular use of funds or resources; or

- an act, omission, or course of conduct that constitutes a serious risk to public health or public safety or the environment; or
- an act, omission, or course of conduct that constitutes a serious risk to the maintenance of law, including the prevention, investigation, and detection of offences,
- any material breach of TradeWindow's Code of Conduct, policies or procedures; or
- an act, omission, or course of conduct that constitutes an offence; o
- an act, omission, or course of conduct by a public official that is oppressive, improperly discriminatory, or grossly negligent, or that constitutes gross mismanagement; or
- unethical behaviour generally.

3 SCOPE

- 3.1 This policy applies to all past and present Company Officers, Board Committee members, consultants, secondees and contractors of TradeWindow.

4 RESPONSIBILITIES

- 4.1 Management is responsible for supporting this policy and for ensuring ongoing awareness of it and for reporting suspected criminal offences to relevant law enforcement agencies within the required period.
- 4.2 The Company's Audit and Risk Committee, alternatively the Board has overall oversight of the policy and to ensure that the Protected Disclosures Register continuously updated.

5 DISCLOSURE

- 5.1 In the first instance, a disclosure should be made to the Manager of the Company Officer or contractor who makes the disclosure.
- 5.2 Alternatively, a disclosure may be made to an appropriate person (including those listed below) or to a secured TradeWindow e-mail if the Company Officer making the disclosure has reasonable grounds to believe that their manager is or may be involved in the wrongdoing; or immediate reference to another authority is justified by urgency or exceptional circumstances; or if there has been no action or recommended action within 20 working days of the date of disclosure.
- 5.3 Appropriate authorities include (but are not limited to):
- CEO; or
 - Chairman of the Audit and Risk Committee; or
 - Chairman of the Board; or
 - a Director.
- 5.4 The secured e-mail address is whistleblower@tradewindow.io The e-mail address is secured and is automatically forwarded to the Chief Operations Officer (COO) who logs the disclosure and ensures that it is dealt with appropriately.

6 CONDITIONS FOR DISCLOSURE

- 6.1 Before making a disclosure the Company Officer (or contractor) should be sure the following conditions are met:
- the information is about serious wrongdoing in or by the Company; and
 - they believe on reasonable grounds the information to be true or is likely to be true; and

- (c) they wish the wrongdoing to be investigated; and
- (d) they wish the disclosure to be protected.

7. PROTECTION FOR MAKING DISCLOSURES

- 7.1 A Company Officer or contractor who makes a disclosure and who has acted in accordance with this policy;
- (a) may bring a personal grievance in respect of retaliatory action from the Company;
 - (b) may access the anti-discrimination provisions of the Human Rights Act in respect of retaliatory action from the Company;
 - (c) will have their disclosure treated with the utmost confidentiality.
- 7.2 The identity of the Discloser will be kept confidential unless:
- (a) that person consents to their identity being disclosed; or
 - (b) the person to whom the protected disclosure is reported or referred reasonably believes that disclosure of identifying information is essential:
 - (i) to the effective investigation of the allegations; or
 - (ii) to prevent serious risk to public health or safety or the environment; or
 - (iii) having regard to the principles of natural justice.
- 7.3 The protections provided by this section of the policy will not be available to Company Officers or contractors making allegations they reasonably know to be false or where they have acted in bad faith or if it is proven that the Company Officer is involved in the wrongdoing.

8 DISCLOSURE TO EXTERNAL PARTIES

- 8.1 A disclosure may be made to an external party if the Company Officer making the disclosure has made the same disclosure according to the internal procedures and clauses of this policy and reasonably believes that the person or authority to whom the disclosure was made:
- (a) has decided not to investigate; or
 - (b) has decided to investigate but not made progress with the investigation within reasonable time; or
 - (c) has investigated but has not taken or recommended any action; and
 - (d) continues to believe on reasonable grounds that the information disclosed is true or likely to be true.
- 8.2 Appropriate external parties are limited to:
- (a) Police; or
 - (b) Serious Fraud Office (or equivalent); or
 - (c) Occupational Safety and Health (or equivalent).

9 ISSUE MANAGEMENT

- 9.1 Once an issue has been reported, recipient of disclosure forwards the information to the COO who will log the disclosure in the “Protected Disclosure Register” as set out in Annexure A, with the following details:
- (a) Who is involved
 - (b) What is the issue
 - (c) When did the issue start
 - (d) Where did it happen
 - (e) How was the wrongdoing carried out
 - (f) Who reported the issue (if known)
 - (g) Action Plan
 - (h) Status (e.g. work in progress, closed)
- 9.2 The details and status of issues reported in the Protected Disclosure Register are to be communicated to the Board and Audit and Risk Committee.
- 9.3 Outstanding issues over 20 working days from the date of disclosure will be dealt with by the Chairman of Audit and Risk Committee, alternatively the Board.

10 INVESTIGATION PROCESS

- 10.1 Any investigation carried out must reflect the principles of natural justice, which include:
- (a) remaining unbiased and impartial;
 - (b) making a decision only once all parties involved (or alleged to be involved) in the serious wrongdoing have been given the opportunity to be heard;
 - (c) giving all parties involved (or alleged to be involved) in the serious wrongdoing reasonable notice of any interview;
 - (d) advising all parties involved (or alleged to be involved) in the serious wrongdoing that they may be represented at any interview;
 - (e) giving all parties involved (or alleged to be involved) in the serious wrongdoing a reasonable opportunity and period of time to respond to the allegation.

11 POLICY BREACH

- 11.1 Any breach of this policy must be promptly reported to the Chief Operations Officer and the Board.

12 POLICY REVIEW

- 12.1 The Board will review this policy as required and at least every two years.

ANNEXURE A



PROTECTED DISCLOSURE REGISTER

To whom does the disclosure relate (Party/ies)	What wrongdoing was disclosed? (Define the wrongdoing)	When did the wrongdoing start?	Where did the wrongdoing take place?	How was the wrongdoing carried out?	Who reported the wrongdoing? (if known)	Was the wrongdoing investigated? (If so when?)	What was the outcome of the investigation?	What action plan was implemented (if any)	Final Status