

Whistleblowing Policy Addendum

PPD Australia

1 Introduction

- 1.1 PPD Australia Pty Ltd and its Related Bodies Corporate are committed to the highest standards of conduct and ethical behaviour, integrity and good corporate governance.
- 1.2 This Addendum is available:
- (a) internally, on:
[https://ppdcentral.sharepoint.com/About PPD/Corporate Compliance/Country%20Specific%20Reporting%20Requirements/Pages/default.aspx](https://ppdcentral.sharepoint.com/About%20PPD/Corporate%20Compliance/Country%20Specific%20Reporting%20Requirements/Pages/default.aspx); and
 - (b) externally on:
<https://www.ppdi.com/about/ethics>.

2 Scope and purpose of the Addendum

- 2.1 This Addendum summarises the protections for Eligible Whistleblowers who disclose Disclosable Matters, including the protections under Part 9.4AAA of the *Corporations Act 2001* (Cth) (**Corporations Act**). It also sets out the Group's internal processes for making and handling disclosures of Disclosable Matters.
- 2.2 Note that separate whistleblowing protections may apply under the *Taxation Administration Act 1953* (Cth) (**TAA**) in relation to disclosures concerning Disclosable Matters in relation to the tax affairs of the Group. These are not covered in detail in this Addendum. Please refer to the relevant legislation.
- 2.3 The aims of the Addendum are to:
- (a) ensure the Group maintains the highest standards of ethical behaviour and integrity;
 - (b) define who can make a disclosure that is protected under the Corporations Act (Eligible Whistleblowers);
 - (c) define matters about which a protected disclosure can be made (Disclosable Matters);
 - (d) identify who can receive a protected disclosure;
 - (e) encourage the disclosure of matters that may cause harm to individuals, or financial or non-financial loss to the Group, or damage to the Group's reputation;
 - (f) establish a process for the Group to deal with disclosures from Eligible Whistleblowers;
 - (g) ensure the Group protects the identity (including the disclosure of information that could lead to the identity) of an Eligible Whistleblower;
 - (h) provide for the secure storage of the information provided by Eligible Whistleblowers under the Group's processes; and
 - (i) protect Eligible Whistleblowers against Detriment.

- 2.4 This Addendum applies to all Eligible Whistleblowers and Eligible Recipients of the Group.
- 2.5 This Addendum does not form part of any employee's contract of employment. The Group may vary, replace or terminate this Addendum from time to time.

3 Definitions

- 3.1 **Detriment** includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats or other unfavourable treatment.
- 3.2 It does not include administrative action that is reasonable for the purpose of protecting a Eligible Whistleblower from Detriment, or managing an Eligible Whistleblower's unsatisfactory work performance in line with the Group's performance management framework.
- 3.3 The **Group** means PPD Australia Pty Ltd and its Related Bodies Corporate. A reference to the Group is a reference to all and any members of the Group.
- 3.4 **Related Body Corporate** means a related body corporate as defined by the Corporations Act.

4 Who can make a disclosure that is protected?

- 4.1 An Eligible Whistleblower may make a disclosure that qualifies for protection under the Corporations Act.
- 4.2 An **Eligible Whistleblower** is an individual who is, or has been, any of the following in relation to a member of the Group:
- (a) an officer or employee (e.g. current and former employees who are permanent, part-time, fixed-term or temporary, interns, secondees, managers, and directors);
 - (b) a supplier of services or goods to the entity (whether paid or unpaid), including their employees (e.g. current and former contractors, consultants, service providers and business partners);
 - (c) an associate of the entity;
 - (d) a relative, dependant or spouse of any of the above individuals (e.g. relatives, dependants or spouse of current and former employees, contractors, consultants, service providers, suppliers and business partners);
 - (e) such other person as prescribed by the *Corporations Regulations 2001* (Cth) (**Corporations Regulations**) from time to time.
- 4.3 Also see s14ZZU of the TAA.

5 Who is required to make disclosures?

- 5.1 The Group requires any Group officer or employee who becomes aware of any information they have reasonable grounds to suspect concerns Disclosable Matters to disclose that information.

6 What types of disclosures do the protections under the Corporations Act apply to?

- 6.1 A disclosure by an Eligible Whistleblower will be protected under the Corporations Act if it is a disclosure of information that they have reasonable grounds to suspect

concerns Disclosable Matters in relation to the Group or any Group officer or employee.

What is a Disclosable Matter?

- 6.2 A **Disclosable Matter** is misconduct or an improper state of affairs or circumstances in relation to the Group. Disclosable Matters may include conduct that may not involve a contravention of a particular law.
- 6.3 Without limitation, Disclosable Matters include:
- (a) fraud, negligence, default, breach of trust and breach of duty;
 - (b) conduct that indicates that a Group member, officer or employee has engaged in conduct that constitutes an offence against, or a contravention of, a provision of any of the following:
 - (i) the Corporations Act;
 - (ii) the *Australian Securities and Investments Commission Act 2001* (Cth);
 - (iii) the *Banking Act 1959* (Cth);
 - (iv) the *Financial Sector (Collection of Data) Act 2001* (Cth);
 - (v) the *Insurance Act 1973* (Cth);
 - (vi) the *Life Insurance Act 1995* (Cth);
 - (vii) the *National Consumer Credit Protection Act 2009* (Cth);
 - (viii) the *Superannuation Industry (Supervision) Act 1993* (Cth);
 - (ix) an instrument made under an Act referred to above;
 - (c) conduct that indicates that a Group member, officer or employee has engaged in conduct that constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
 - (d) conduct that represents a danger to the public or the financial system, or a significant risk to public safety or the stability of or confidence in the financial system;
 - (e) money laundering or misappropriation of funds;
 - (f) offering or accepting a bribe;
 - (g) financial irregularities;
 - (h) failure to comply with, or breach of, legal or regulatory requirements; and
 - (i) engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure;
 - (j) a breach of the Code of Conduct;
 - (k) conduct that breaches the protections against Detriment under the Corporations Act (see paragraphs 9.13 to 9.18 below);
 - (l) any other conduct that is prescribed under the Corporations Regulations.
- 6.4 A disclosure can still qualify for protection even if the disclosure turns out to be incorrect.

- 6.5 Disclosures that are not disclosures of information that an Eligible Whistleblower has reasonable grounds to suspect concerns Disclosable Matters will not be protected under the Corporations Act. However, they may be protected under other laws.
- 6.6 Disclosable Matters do not include Personal Work-related Grievances, unless the grievance concerns conduct that is or is alleged to breach the protections against Detriment under the Corporations Act (see paragraphs 9.13 to 9.18 below).
- 6.7 Also see s14ZZT of the TAA. Disclosures pertaining to tax matters are referred to as “disclosures qualifying for protection”.

What is a Personal Work-related Grievance?

- 6.8 **Personal Work-related Grievances** are grievances that:
- (a) are about any matter in relation to the discloser’s employment, or former employment, which have or tend to have personal implications for the discloser;
 - (b) do not have significant implications for the company to which they relate; and
 - (c) are not about conduct, or alleged conduct, that:
 - (d) constitute an offence against, or a contravention of, a provision of the Corporations Act, the *Australian Securities and Investments Commission Act 2001* (Cth), the *Banking Act 1959* (Cth), the *Financial Sector (Collection of Data) Act 2001* (Cth), the *Insurance Act 1973* (Cth); the *Life Insurance Act 1995* (Cth), the *National Consumer Credit Protection Act 2009* (Cth), the *Superannuation Industry (Supervision) Act 1993* (Cth), or an instrument made under any of those Acts;
 - (e) constitute an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
 - (f) represent a danger to the public or the financial system; or
 - (g) are prescribed by the Corporations Regulations.
- 6.9 Personal Work-related Grievances may include but are not limited to interpersonal conflicts between the discloser and another employee, or a decision relating to the engagement, transfer or promotion of the discloser.

How are disclosures about Personal Work-related Grievances treated?

- 6.10 Disclosures relating solely to Personal Work-related Grievances will not qualify for protection under the Corporations Act.
- 6.11 However, a Personal Work-related Grievance may still qualify for protection if:
- (a) it includes information about misconduct, or information about misconduct includes or is accompanied by a Personal Work-related Grievance;
 - (b) the entity has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the discloser’s personal circumstances;
 - (c) the discloser suffers from or is threatened with Detriment for making a disclosure; or
 - (d) the discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

7 Who must a disclosure be made to in order to be protected under the Corporations Act?

- 7.1 In order to qualify for protection under the Corporations Act, a disclosure must be made to:
- (a) an Eligible Recipient;
 - (b) the Australian Securities and Investments Commission (**ASIC**);
 - (c) the Australian Prudential Regulation Authority (**APRA**); or
 - (d) another Commonwealth body prescribed by regulation (none are currently prescribed).
- 7.2 In certain circumstances, disclosures to legal practitioners, members of parliament (**MPs**) or journalists may also qualify for protection under the Corporations Act.
- 7.3 See also s 14ZZT(1) of the TAA. A discloser can make a disclosure to the Australian Taxation Office (**ATO**) and qualify for protection under the TAA.

Who is an Eligible Recipient?

- 7.4 An **Eligible Recipient** is:
- (a) an officer or senior manager of the Group;
 - (b) an auditor, or a member of an audit team conducting an audit, of the Group;
 - (c) an actuary of the Group;
 - (d) a Whistleblower Protection Officer (**WPO**);
 - (e) any other person prescribed by the Corporations Regulations.
- 7.5 A **WPO** is an officer or employee of the Group who is authorised and trained, by the Group member to which the disclosure relates, to receive disclosures that may be protected. The current Group WPOs and their contact details are as follows:
- (a) Primary WPO: Jewel Taino, HR Manager (Australia):
KristianJewel.Taino@ppdi.com
 - (b) Secondary WPO: Joanna Musk, Corporate Legal:
Joanna.Musk@ppdi.com.
- 7.6 Disclosable Matters covered by the **Financial Whistleblower Policy** or the **Policy Prohibiting Retaliation** may also be disclosed to an individual authorised and trained to receive disclosures under those policies. However, please note that such disclosures may not be protected under the Corporations Act, unless the recipient is also an Eligible Recipient.
- 7.7 See also s 14ZZT(2) and 14ZZV of the TAA. A discloser can make a disclosure to a registered tax agent or BAS agent, or a Group officer or employee who has functions or duties that relate to the Group member's tax affairs, and qualify for protection under the TAA.

When are disclosures to legal practitioners protected?

- 7.8 Disclosures to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act are protected, even in the event that the legal practitioner concludes that a disclosure does not relate to a Disclosable Matter.

7.9 See also s 14ZZT(3) of the TAA.

When are disclosures to MPs or journalists protected?

7.10 A disclosure to an MP or journalist will be protected under the Corporations Act if it is a Public Interest Disclosure or an Emergency Disclosure.

7.11 A **Public Interest Disclosure** occurs when:

- (a) the Eligible Whistleblower previously made the disclosure to ASIC or APRA, in accordance with this Addendum;
- (b) at least 90 days have passed since the disclosure was made;
- (c) the Eligible Whistleblower does not have reasonable grounds to believe that action is being, or has been, taken to address the disclosure;
- (d) the Eligible Whistleblower has reasonable grounds to believe that making a further disclosure to a Member of Parliament or a journalist would be in the public interest;
- (e) after at least 90 days have passed since the previous disclosure, the Eligible Whistleblower gives ASIC or APRA a written notice that identifies their earlier disclosure and stating their intention to make a Public Interest Disclosure;
- (f) the Eligible Whistleblower then makes the disclosure to an MP or journalist; and
- (g) the information the Eligible Whistleblower discloses is no greater than necessary to inform the MP or journalist of the information that the Eligible Whistleblower has reasonable grounds to suspect concerns Disclosable Matters.

7.12 An **Emergency Disclosure** occurs when:

- (a) the Eligible Whistleblower previously made the disclosure to ASIC or APRA, in accordance with this Addendum;
- (b) the Eligible Whistleblower has reasonable grounds to believe that the information in their disclosure concerns substantial and imminent danger to the health or safety of one or more people or to the natural environment;
- (c) the Eligible Whistleblower then gives ASIC or APRA a written notice identifying their earlier disclosure and stating their intention to make an Emergency Disclosure;
- (d) the Eligible Whistleblower then makes the disclosure to an MP or journalist; and
- (e) the information the Eligible Whistleblower discloses to the MP or journalist is no greater than necessary to inform the MP or journalist of the information that the Eligible Whistleblower has reasonable grounds to suspect concerns Disclosable Matters.

7.13 It is important to understand the criteria for making a Public Interest Disclosure or an Emergency Disclosure.

7.14 Anyone who is considering making these types of disclosure should contact an independent legal adviser first.

8 How do I make a disclosure?

Details to include in your disclosure

- 8.1 Although not a requirement in order for the protections to apply, where possible, a disclosure should be in writing and should contain, as appropriate, details of:
- (a) the nature of the alleged Disclosable Matters;
 - (b) the person or persons involved in the Disclosable Matters;
 - (c) the facts on which the Eligible Whistleblower's belief that the Disclosable Matters have occurred are based; and
 - (d) the nature and whereabouts of any further evidence that would substantiate the Eligible Whistleblower's allegations, if known.

Formal disclosure channels

- 8.2 Disclosures may be made:
- (a) internally, via email to Corporate.ComplianceSM@ppdi.com; or
 - (b) externally, via the Group's Compliance Hotline (+1-770-613 6324).
- 8.3 For Disclosable Matters that are also covered by the **Financial Whistleblower Policy**, disclosures may also be made in accordance with that policy.
- 8.4 For Disclosable Matters that are also covered by the **Policy Prohibiting Retaliation**, disclosures may also be made in accordance with that policy.

Anonymous disclosure

- 8.5 An Eligible Whistleblower is not required to disclose their identity when making a disclosure, although failure to do so may affect the extent to which the Group may effectively investigate the disclosure.
- 8.6 An Eligible Whistleblower can choose to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalised, and will still be protected under the Corporations Act.
- 8.7 Anonymous disclosures can be made via the Group's Compliance Hotline (+1-770-613 6324).
- 8.8 An Eligible Whistleblower can refuse to answer questions that they feel could reveal their identity at any time, including during follow-up conversations.
- 8.9 An Eligible Whistleblower who wants to remain anonymous should maintain ongoing two-way communication with the Group, so that the Group can ask follow-up questions or provide feedback.
- 8.10 An Eligible Whistleblower may adopt a pseudonym for the purpose of their disclosure — this may be appropriate in circumstances where the discloser's identity is known to their supervisor, the WPO or equivalent but the Eligible Whistleblower prefers not to disclose their identity to others.
- 8.11 The Group will still deal with disclosures received from anonymised sources (e.g. anonymised email addresses, unidentified phone lines) in accordance with this Addendum.

9 What are the legal protections under the Corporations Act?

- 9.1 An Eligible Whistleblower will qualify for protection under the Corporations Act if they:
- (a) have information that they have reasonable grounds to suspect concerns Disclosable Matters in relation to the Group or any Group officer or employee; and

- (b) disclose that information in accordance with this Addendum.
- 9.2 An Eligible Whistleblower who makes a disclosure in accordance with this Addendum will receive the following protections under the Corporations Act:
 - (a) protection of identity;
 - (b) protections from detrimental acts or omissions; and
 - (c) protections from liability.
- 9.3 A detailed explanation of these protections is set out below.
- 9.4 The protections also apply to disclosures to legal practitioners, regulatory and other external bodies, and public interest and emergency disclosures that are made in accordance with the Corporations Act.

Protection of identity

- 9.5 The identity of an Eligible Whistleblower who has made a disclosure in accordance with this Addendum (including information that is likely to lead to identification of the Eligible Whistleblower), obtained directly or indirectly because of the disclosure, must not be disclosed without the consent of the Eligible Whistleblower.
- 9.6 However, a person may disclose the identity of the Eligible Whistleblower:
 - (a) to ASIC, APRA, or a member of the Australian Federal Police;
 - (b) to a legal practitioner (for the purposes of obtaining legal advice or legal representation about the whistleblower provisions in the Corporations Act); or
 - (c) to a person or body prescribed by regulations.
- 9.7 Further, a person can disclose the information contained in a disclosure with or without the Eligible Whistleblower's consent if:
 - (a) the information does not include the Eligible Whistleblower's identity;
 - (b) the entity has taken all reasonable steps to reduce the risk that the Eligible Whistleblower will be identified from the information; and
 - (c) it is reasonably necessary for investigating the issues raised in the disclosure.
- 9.8 Outside of these exceptions, it is illegal for a person to identify an Eligible Whistleblower or disclose information likely to lead to their identification.
- 9.9 The Group requires its officers and employees to maintain confidentiality of this type of information in compliance with the law.
- 9.10 An Eligible Whistleblower can lodge a complaint with the Group about a breach of this protection by contacting a WPO.
- 9.11 An Eligible Whistleblower may also lodge a complaint with a regulator such as ASIC, APRA or the ATO.
- 9.12 See also s 14ZZW of the TAA.

Protection from Detriment

- 9.13 A person must not subject another person to Detriment because they believe or suspect that a disclosure of Disclosable Matters was made, may have been made, is proposed to be made or could be made in accordance with the Corporations Act.

- 9.14 A person must not threaten to cause Detriment to another person because a disclosure of Disclosable Matters was made, or may have been made in accordance with the Corporations Act.
- 9.15 The Group requires its officers and employees to refrain from causing Detriment to others in the manner described above.
- 9.16 A person can lodge a complaint with the Group about a breach of this protection by contacting a WPO.
- 9.17 A person may seek independent legal advice or contact regulatory bodies, such as ASIC, APRA or the ATO, if they believe they have suffered Detriment.
- 9.18 See also s 14ZZY of the TAA.

Protection from liability

- 9.19 If an Eligible Whistleblower makes a disclosure in accordance with this Addendum:
- (a) they will be protected from liability (in a civil, criminal or administrative sense) for doing so;
 - (b) no contractual or other right or remedy may be exercised against them for doing so; and
 - (c) in some cases, the information may not be admissible as evidence against the Eligible Whistleblower in proceedings.
- 9.20 The protections do not grant immunity for any misconduct an Eligible Whistleblower has engaged in that is revealed in their disclosure.
- 9.21 See also s 14ZZX of the TAA.

Compensation and remedies

- 9.22 An Eligible Whistleblower (or any other employee or person) can seek compensation and other remedies through the courts if:
- (a) they suffer loss, damage or injury because of a disclosure; and
 - (b) the Group failed to take reasonable precautions and exercise due diligence to prevent Detriment.
- 9.23 See also s 14ZZZA of the TAA.

10 Support and practical protections for disclosers

Protection of identity

- 10.1 Where a disclosure that is protected under the Corporations Act is made:
- (a) the Eligible Whistleblower must first be contacted (where possible) to help identify certain aspects of their disclosure that could inadvertently identify them; and
 - (b) information in the disclosure, the Eligible Whistleblower's identity and any information that is likely to lead to identification of the Eligible Whistleblower must not be communicated to anyone without the Eligible Whistleblower's consent (ideally in writing), unless a legal exception applies.
- 10.2 Disclosures must be handled and investigated by qualified staff.
- 10.3 All paper and electronic documents and other materials relating to disclosures will be stored securely.

- 10.4 Access to all information relating to a disclosure will be limited to those directly involved in managing and investigating the disclosure, and only a restricted number of people who are directly involved in handling and investigating a disclosure will be made aware of the Eligible Whistleblower's identity (subject to their consent) or information that is likely to lead to the identification of the Eligible Whistleblower.
- 10.5 Communications and documents relating to the investigation of a disclosure will not be sent to an email address or to a printer that can be accessed by other staff.
- 10.6 Each person who is involved in handling and investigating a disclosure will be reminded about the confidentiality requirements, including that an unauthorised disclosure of an Eligible Whistleblower's identity may be a criminal offence.

Protection from Detriment

- 10.7 The Group may, at its discretion, take any steps it deems necessary to protect an Eligible Whistleblower from risk of Detriment.
- 10.8 This may include requiring the Eligible Whistleblower to perform their duties from another location, reassigning the Eligible Whistleblower to another role at the same level, making other modifications to the Eligible Whistleblower's workplace or the way they perform their work duties, or reassigning or relocating other staff involved in the Disclosable Matter.
- 10.9 Note that disclosures about conduct that is, or is alleged to breach the protections against Detriment under the Corporations Act (see paragraphs 9.13 to 9.19 above) that are made in accordance with this Addendum will be protected under the Corporations Act.

Disciplinary action in case of breach

- 10.10 Any breach of this Addendum and / or the relevant laws may result in disciplinary action, up to and including termination of employment / appointment / engagement.

11 How will a disclosure that is protected under the Corporations Act be handled and investigated?

- 11.1 If an Eligible Whistleblower makes a disclosure to an Eligible Recipient who is not authorised and trained as a WPO, the Eligible Recipient must forward the disclosure on to a WPO who will handle the disclosure and any associated investigation process.
- 11.2 An Eligible Recipient must not forward a disclosure on to a WPO to handle if that WPO is implicated in the disclosure.
- 11.3 The WPO must acknowledge receipt of the disclosure to the Eligible Whistleblower (where possible), and assess whether a disclosure qualifies for protection under the Corporations Act and whether a formal investigation is required.
- 11.4 The WPO may only dismiss the Eligible Whistleblower's complaint, if on reasonable grounds, the WPO has a high degree of confidence there is no substance to the complaint.
- 11.5 Without the Eligible Whistleblower's consent, information that is likely to lead to the identification of the Eligible Whistleblower cannot be disclosed as part of the investigation process unless:
- (a) the information does not include the Eligible Whistleblower's identity;
 - (b) information relating to the Eligible Whistleblower's identity or that is likely to lead to the identification of the Eligible Whistleblower is removed; and

- (c) it is reasonably necessary for investigating the issues raised in the disclosure.
- 11.6 An investigation may not be able to be undertaken if the Eligible Whistleblower cannot be contacted.
- 11.7 If a formal investigation is required, the WPO must:
- (a) notify the CEO of the Group member to which the disclosure relates;
 - (b) if the CEO is implicated in the disclosure, notify the General Counsel or head of the internal audit function;
 - (c) if either the General Counsel or head of the internal audit function is implicated in the disclosure, then the WPO has the authority to move directly to the appointment of an investigator;
 - (d) appoint an investigator to investigate the disclosure (**the Investigator**) – depending on the nature of the Disclosable Matter and the circumstances, this may be an internal or external investigator;
 - (e) ensure the Terms of Reference provided to the Investigator include:
 - (i) all relevant questions;
 - (ii) provision for sufficient resources to be allocated to allow the investigation to be effectively conducted, having regard to the seriousness of the allegation(s);
 - (iii) a requirement that confidentiality of all parties, including witnesses, is maintained;
 - (iv) a requirement that procedural fairness be applied to all parties and that affected persons must be given an opportunity to be heard before the Investigator completes their report;
 - (v) a requirement that strict security is maintained during the investigative process;
 - (vi) a requirement that information obtained is properly secured to prevent unauthorised access;
 - (vii) a requirement that all relevant witnesses are interviewed and documents examined;
 - (viii) a requirement that contemporaneous notes of all discussions, phone calls and interviews must be made; and
 - (ix) a requirement that the investigation's report of findings comply with this Addendum; and
 - (f) where appropriate, provide feedback to the Eligible Whistleblower regarding the investigation's progress and/or outcome (subject to considerations of the privacy of those against whom allegations are made).
- 11.8 The investigation must be conducted in an objective, timely and fair manner, and otherwise as is reasonable and appropriate having regard to the nature of the Disclosable Matter and the circumstances.
- 11.9 As a general rule, most investigations ideally should be concluded within 3 months of commencement.
- 11.10 The WPO will provide the Eligible Whistleblower with regular updates on the investigation and outcomes if the Eligible Whistleblower can be contacted. The frequency and timeframe may vary depending on the nature of the disclosure.

- 11.11 Where anonymity has been requested, the Eligible Whistleblower is required to maintain confidentiality regarding the issue on their own account and to refrain from discussing the matter with any unauthorised persons.
- 11.12 A report of findings must be prepared by the Investigator and provided to the WPO when an investigation is complete. This report must include:
- (a) the allegations;
 - (b) a statement of all relevant findings of fact and the evidence relied upon to reach conclusions on each allegation;
 - (c) the basis for each conclusion reached (including the damage caused, if any, and the impact on the organisation and other affected parties) and their basis;
 - (d) recommendations based on those conclusions to address any wrongdoing identified and any other matters arising during the investigation.
- 11.13 The WPO must provide details of the outcome to the Eligible Whistleblower, except in circumstances where it may not be appropriate to provide such details.
- 11.14 The Investigator must give the report of investigation findings to any other person notified under paragraph 11.7(a) or 11.7(b), who will then take any action deemed necessary to address the findings.
- 11.15 The Investigator must provide a brief outline of the investigation findings (while preserving confidentiality) to the Corporate Compliance Committee, who must maintain a secure record of all such findings.
- 11.16 The method of documenting and reporting the findings will depend on the nature of the disclosure made by the Eligible Whistleblower.
- 11.17 If a disclosure of Disclosable Matters that are also covered by the **Financial Whistleblower Policy** has been made, the Group may elect to handle and investigate the disclosure in accordance with that policy, provided that it observes all applicable Australian laws in relation to the disclosure (including all other provisions of this Addendum where applicable).

12 Further questions

- 12.1 Any questions, comments or concerns about the contents of this Addendum should be directed to the Corporate Compliance Committee via email (Corporate.ComplianceSM@ppdi.com).