

WHISTLEBLOWER POLICY

Soprano Design Pty Limited

ABN 50 066 450 397

Adopted by the Board on 27 March 2025

1. PURPOSE OF THE POLICY

- 1.1. Soprano Design Pty Ltd and its subsidiaries ("Soprano") is committed to ensuring the highest standards of integrity and promoting a culture of honest and ethical behaviour, corporate compliance and good corporate governance. As part of this commitment, we recognise the need to have robust procedures in place to ensure people can report any actual or suspected unethical, illegal, fraudulent or undesirable conduct involving Soprano's business. We want to ensure that anyone who speaks up can do so without fear of intimidation, disadvantage or reprisal.

2. POLICY APPLICATION

- 2.1. This policy applies to:
- the Soprano Design Pty Ltd board, each director, and the directors of its subsidiaries;
 - all employees of Soprano, whether permanent or casual (including work experience placements), full-time or ongoing and a worker on secondment or supplied by an agency;
 - Soprano's suppliers; and
 - any other individuals not listed above who can make a report under Section 3 below.
- 2.2. This policy will be made available via the Soprano intranet and extranet.

3. WHO CAN MAKE A REPORT

- 3.1. You can report Reportable Conduct under this policy if you are, or if you have been, any of the following:
- an officer, director or senior manager;
 - a permanent, temporary, casual, part-time or full-time employee;
 - a worker on secondment or supplied by an agency;
 - a trainee and apprentice;
 - suppliers of services or goods to Soprano, such as contractors, consultants, service providers and business partners;
 - a spouse, relative or dependant of an individual referred to in (a) to (d) above.
- 3.2. Anyone who makes a disclosure in relation to Reportable Conduct (as defined in section 4 below), will have their identity protected to the fullest extent possible, and will be protected from detrimental conduct by Soprano. Any person who is mentioned in a report of Reportable Conduct will be treated fairly.

Schedule 1 describes special protections for whistleblowers who disclose information concerning misconduct or an improper state of affairs or circumstances in relation to Soprano or a related body corporate under the Corporations Act.

Schedule 2 describes special protections for tax whistleblowers under the Taxation Administration Act.

4. REPORTABLE CONDUCT

- 4.1. You may make a report under this policy if you have reasonable grounds to suspect that a Soprano director, employee, contractor, supplier or other party who has business dealings with Soprano has engaged in unethical, illegal or improper conduct, other misconduct or an improper state of affairs or circumstances in relation to Soprano or a related body corporate under the Corporations Act ("Reportable Conduct"). Reportable Conduct includes behaviour or conduct which:
- is dishonest, fraudulent or corrupt (including in breach of Soprano's Anti-Bribery and Corruption Policy);
 - is an illegal activity, such as theft, violence, harassment, criminal or damage to property;
 - is unethical, such as acting dishonestly, altering records, making false entries in records, engaging in questionable financial practices or wilfully breaching Soprano's policies;
 - may damage Soprano financially, hurt its reputation or otherwise hurt its interests;
 - is engaging in (or threatening) detrimental conduct against a person who has made a disclosure, or is suspected to have made or be planning to make a disclosure under this policy;
 - involves any other kind of misconduct or an improper state of affairs or circumstances.
- 4.2. A personal work-related grievance in relation to someone's employment or former employment with Soprano (e.g an interpersonal conflict, a disciplinary or performance management process, or the termination of someone's employment) will not usually be Reportable Conduct. However, if the grievance has significant implications for Soprano and wider ramifications than for the whistleblower personally, it may be appropriate to disclose under this policy as Reportable Conduct. Similarly, if the grievance relates to detrimental conduct suffered by a whistleblower because they made a previous disclosure under this policy, the matter will be Reportable Conduct.
- 4.3. Personal work-related grievances should be referred to our People and Culture department. Please refer to our Grievance Policy for further detail.

If you are unsure about whether a matter is Reportable Conduct or a personal work-related grievance (or if you have any other questions about this policy) please seek guidance from the Company Secretary.

Alternatively, you could seek advice from an independent lawyer at your own cost if you need legal advice on the operation of the statutory whistleblower regime under the Corporations Act or the Taxation Administration Act. Disclosures to a lawyer for the purposes of obtaining legal advice will be protected and subject to legal professional privilege even if the lawyer's advice is that the disclosure is not a reportable matter.

5. WHO CAN I MAKE A REPORT TO AND HOW?

- 5.1. There are several channels available to you for disclosing Reportable Conduct. For the purpose of this policy, to ensure appropriate escalation and timely investigation, our preference is that you disclose any Reportable Conduct to our nominated Whistleblower Protection Officer, being the Chair of the Audit and Risk Committee, (or if the subject of the Reportable Conduct concerns the Chair of the Audit and Risk Committee, the Chair of the Board). You can also make a report to any of our Designated Disclosure Receivers, being a Soprano Director, the Company Secretary, or a Senior Manager (being the CEO, CFO, CTO and CRO). To contact Soprano's Whistleblower Protection Officer or another Designated Disclosure Receiver you can use the relevant individual's email address or the dedicated email address whistleblowing@sopranodesign.com.
- 5.2. Reports can also be posted to the Sydney head office (Lvl 15, 132 Arthur Street, North Sydney 2060), marked to the attention of the Whistleblower Protection Officer or one of the Designated Disclosure Receivers. While you are not prevented from notifying a report by post, we discourage reports being sent by post due to timeliness and the difficulty of establishing further contact if a whistleblower wishes to remain anonymous.
- 5.3. You can also report Reportable Conduct that:
 - a. relates to Soprano's tax affairs to:
 - i. Soprano's appointed auditor (KPMG), register tax or business activity statements (BAS) agent.
 - ii. the Australian Taxation Office (see Schedule 3 for contact details – you can make the disclosure without telling anyone at Soprano about the matter).
 - b. does not relate to Soprano's tax affairs with:
 - i. Soprano's appointed auditor (KPMG), ASIC or APRA (contact details are listed at Schedule 3 – you can make the disclosure without telling anyone at Soprano about the matter).
 - ii. in limited circumstances involving an emergency or public interest disclosure (see Schedule 1), to the media or a Member of Parliament.

You can report Reportable Conduct anonymously, including during an investigation into the relevant conduct, if you don't want to share your identity. However, we encourage you to provide your name as this will make it easier to address the issues in your report (for example, we can contact you directly if we need further information).

6. INVESTIGATION OF REPORTABLE CONDUCT

- 6.1. Soprano will investigate a matter reported to it under this policy as soon as practicable. All matters will be dealt with fairly and objectively and the Investigator will be selected to avoid any conflict of interest.
- 6.2. Reports alleging Reportable Conduct will be notified to the Audit and Risk Committee and/or the Board if the

Whistleblower Protection Officer or the Designated Disclosure Receiver determines it is appropriate to do so,

- 6.3. Where it is determined by the Whistleblower Protection Officer or the Designated Disclosure Receiver that the matter should be investigated:
 - a. the Whistleblower Protection Officer or the Designated Disclosure Receiver to whom the report was made may investigate the matter directly or may appoint an independent Investigator to conduct the investigation;
 - b. legal advice may be sought by the Whistleblower Protection Officer, the Designated Disclosure Receiver or the Investigator regarding the handling of the matter. This advice will be provided either by Soprano's Director of Legal and Compliance or by external legal service providers.
 - c. if the report is not anonymous, the Whistleblower Protection Officer, Designated Disclosure Receiver or Investigator may contact you to discuss the investigation process. It may not be possible for us to contact you if your complaint is made on an anonymous basis.
 - d. unless there are confidentiality or other reasons not to do so, individuals to whom the report relates may be told about the allegations at an appropriate time and may be given a chance to respond to the allegations.
- 6.4. If we consider it appropriate (e.g. considering our privacy obligations to the people involved), we will advise you of the progress and/or outcome of the investigation.
- 6.5. The Whistleblower Protection Officer or the Designated Disclosure Receiver may provide the Board with visibility of any Reportable Conduct of a serious nature if the Whistleblower Protection Officer or the Designated Disclosure Receiver determines it is appropriate to do so. The Whistleblower Protection Officer will also prepare periodic reports on the number and type of whistleblower reports, which will be tabled with the Soprano Audit and Risk Committee to provide the Board with visibility and transparency on whistleblower matters.
- 6.6. Reports by the Whistleblower Protection Officer or the Designated Disclosure Receiver to the Board and/or the Audit and Risk Committee will be made on a 'no names' basis, maintaining the confidentiality of matters raised under this policy.

7. PROTECTION OF WHISTLEBLOWERS

Protection of your identity

- 7.1. Soprano is committed to protecting the identity of anyone who speaks up and makes a report under this Whistleblower Policy. If you make a report, your identity (including any information in your report that someone could use to guess your identity) will only be shared with another person if you give your permission



to share that information, or if disclosure is allowed or required by law.

- 7.2. All files and records relating to a whistleblower report or investigation will be kept confidential and secure.
- 7.3. Despite our best efforts, it may be possible for a person to guess your identity, for example, if you are one of a very small number of people with access to the information in the report, if you've complained or raised concerns with other people about the matter described in the report, or if you've mentioned to someone that you are considering making a report.

Protection against detrimental treatment

- 7.4. If you believe that you have suffered detrimental treatment because you have made a report under this policy (or because someone believes or suspects you have or will make a report) you should inform our Whistleblower Protection Officer or any of our Designated Disclosure Receivers. If you don't believe the matter is being properly addressed, please refer the issue to a Soprano director, Chair of the Audit and Risk Committee or the Company Secretary.
- 7.5. Detrimental treatment includes demotion, discrimination, harassment, intimidation, threats or other unfavourable treatment in connection with making a report. A whistleblower, or other person, who has suffered loss because of such detrimental treatment can seek compensation and other remedies through the courts.

Other protections

- 7.6. Where you make a disclosure that qualifies for protection under the Corporations Act or Taxation Administration Act, you will be also eligible for special protection under those laws. Refer to Schedule 1 for further details.

8. ROLES AND RESPONSIBILITIES

- 8.1. Anyone at Soprano who becomes aware of known, suspected or potential cases of Reportable Conduct must make a report under this policy. Schedule 4 sets out the other key roles and responsibilities associated with this policy.

9. POLICY AMENDMENTS

- 9.1. Other than changes of a non-substantive nature (for example, to ensure details are up to date), this policy may only be amended with the approval of the Board. The policy will be reviewed at least once every two years to ensure that it remains effective and meets best practice standards.

VERSION CONTROL		
Date	Version	Comments
18 December 2019	V1.0	Original version
15 March 2021	V1.1	Reformatted, updated details Chair of ARC
7 December 2021	V1.2	Corrected typo and formatting in contact details
19 March 2025	V1.3	Updated formatting, company name, application to Soprano group entities, whistleblowing contacts, channels for reporting and processes for reporting on and investigating reports.

SCHEDULE 1 – SPECIAL PROTECTIONS UNDER THE CORPORATIONS ACT

1. DISCLOSURES QUALIFYING FOR PROTECTION UNDER THE CORPORATIONS ACT

- 1.1. Eligible whistleblowers may be able to obtain certain statutory protections and immunities where they make a disclosure that qualifies for protection under Part 9.4AAA of the Corporations Act.
- 1.2. This Schedule 1 provides an overview of the requirements that must be met for a disclosure of information to qualify for protection under Part 9.4AAA of the Corporations Act. To avoid doubt, although many of the protections and immunities are mirrored in this whistleblower policy, the protections in Part 9.4AAA of the Corporations Act are in addition to protections and immunities specified in this whistleblower policy.
- 1.3. This Schedule 1 is intended for information purposes only and should not be taken as the provision of legal advice in respect of the operation and application of the whistleblower regime in Part 9.4AAA of the Corporations Act. Legal advice should be obtained from an independent legal practitioner.

2. CONDITIONS THAT MUST BE MET FOR A DISCLOSURE TO QUALIFY FOR PROTECTION UNDER THE CORPORATIONS ACT

- 2.1. The information disclosed relates to a regulated entity, a term defined by the Corporations Act that includes a company and constitutional corporation such as Soprano.
- 2.2. The whistleblower making the disclosure is an eligible whistleblower, defined in the Corporations Act as an individual who is, or has been, any of the following:
 - a. An officer or employee of the regulated entity.
 - b. An individual who supplies services or goods to the regulated entity, or the employee of a person who supplies services or goods to the regulated entity.
 - c. An individual who is an associated of the regulated entity.
 - d. A relative or dependant of an individual referred to in Paragraph 2.2(a) to Paragraph 2.2(c) of this Schedule 1, or the spouse of a dependant of an individual referred to above.
- 2.3. The disclosure is made to a person who is eligible to receive a disclosure under Part 9.4AAA of the Corporations Act, which includes:
 - a. A person authorised by a regulated entity to receive a disclosure, which for Soprano are the Designated Disclosure Receivers.
 - b. An officer or senior manager of a regulated entity.
 - c. ASIC or APRA.
 - d. An appointed auditor of a regulated entity, which for Soprano is the entity identified in Schedule 3.

- e. In limited circumstances, to a journalist or a member of a federal, state or territory Parliament (see Paragraph 3.1 of this Schedule 1).
- 2.4. Subject to Paragraph 2.5 of this Schedule 1, the disclosure is about matters the eligible whistleblower has reasonable grounds to suspect may concern the following conduct by the regulated entity:
 - a. Misconduct or an improper state of affairs or circumstances in relation to the regulated entity (or a related body corporate).
 - b. Conduct that constitutes an offence against, or contravention of, a law administered by ASIC or APRA.
 - c. Conduct that constitutes an offence against another law of the Commonwealth punishable by more than 12 months imprisonment.
 - d. Conduct that is a danger to the public or the financial system.
- 2.5. The disclosure is not a personal work-related grievance, being a disclosure of information concerning a grievance about any matter in relation to the eligible whistleblower's employment, or former employment, or having (or tending to have) implications for the whistleblower personally. However, a personal work-related grievance will be disclosure qualifying for protection under Part 9.4AAA of the Corporations Act if it either:
 - a. Has significant implications for the regulated entity to which it relates, or wider ramifications than those that are personal to the whistleblower.
 - b. Relates to a grievance by the eligible whistleblower about detrimental conduct suffered or threatened due to a person believing or suspecting that a disclosure qualifying for protection under Part 9.4AAA of the Corporations Act has been made, may be made, is proposed to be made, or could be made.
- 2.6. A disclosure that meets the conditions in Paragraph 2.1 to Paragraph 2.5 of this Schedule 1 is referred to as a **qualifying disclosure**.

3. OTHER DISCLOSURES THAT QUALIFY FOR PROTECTION UNDER THE CORPORATIONS ACT

- 3.1. There are two further categories of disclosure that may also be protected under Part 9.4AAA of the Corporations Act:
 - a. In extreme cases, where an eligible whistleblower makes a disclosure to the media or a Member of Parliament in relation to a regulated entity. To be protected, the whistleblower must already have made a qualifying disclosure (see Paragraph 2.6 of this Schedule 1), certain written notifications in

respect of that qualifying disclosure must have been made by the eligible whistleblower to the body that received it, and either:

- i. the disclosure was in respect of a substantial and imminent danger to someone's health and safety, or the natural environment; or
 - ii. disclosing the information was in the public interest.
- b. If the whistleblower makes a disclosure of information to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower regime found in Part 9.4AAA of the Corporations Act. This category does not carry any of the requirements of the disclosure to be a qualifying disclosure (see Paragraph 2.6 of this Schedule 1).
- 3.2. A disclosure that meets the conditions in Paragraph 3.1 of this Schedule 1 is referred to as a protected disclosure.

4. PROTECTIONS AND IMMUNITIES AVAILABLE WHERE A QUALIFYING OR PROTECTED DISCLOSURE IS MADE UNDER THE CORPORATIONS ACT

- 4.1. Where a qualifying or protected disclosure is made (see Paragraph 2.6 and Paragraph 3.2 of this Schedule 1), Part 9.4AAA of the Corporations Act provides the following protections and immunities:
- a. Protection of a whistleblower's identity (see Paragraph 5 of this Schedule 1).
 - b. Protecting a whistleblower, or other person, from a range of detrimental conduct (often referred to as victimisation or retaliation) because another person believes or suspects that a qualifying or protected disclosure has been made, may be made, is proposed to be made, or could be made (see Paragraph 6 of this Schedule 1).
 - c. Providing a whistleblower with a range of legal immunities for making a qualifying or protected disclosure.

5. PROTECTION OF THE ELIGIBLE WHISTLEBLOWER'S IDENTITY

- 5.1. Part 9.4AAA of the Corporations Act contains provisions to protect the identity of a whistleblower who has made a qualifying or protected disclosure by:
- a. Allowing for whistleblowers to make anonymous disclosures.
 - b. Subject to a handful of exceptions that authorise the disclosure of a whistleblower's identity (including with the whistleblower's consent or to a relevant regulator or the Australian Federal Police, or to a lawyer for the purpose of obtaining advice about the operation of Part 9.4AAA of the Corporations Act), making it a criminal and civil penalty offence for a person to whom a qualifying or protected disclosure is made, or any other

person who has obtained the information directly or indirectly, to disclose:

- i. the identity of the whistleblower; or
 - ii. information that is likely to lead to the identification of the whistleblower.
- c. Prohibiting the disclosure of a whistleblower's identity by the recipient of a qualifying or protected disclosure to a court or tribunal.
- 5.2. IT IS NOT AN OFFENCE FOR A PERSON TO DISCLOSE INFORMATION REGARDING A QUALIFYING OR PROTECTED DISCLOSURE WITHOUT REVEALING THE IDENTITY OF THE WHISTLEBLOWER.

6. PROTECTION AGAINST DETRIMENTAL CONDUCT

- 6.1. Part 9.4AAA of the Corporations Act protects persons from detrimental conduct when a qualifying or protected disclosure has been made, is believed or suspected to have been made, or could be made, and includes significant criminal and civil sanctions to perpetrators should such actions occur.
- 6.2. Detrimental conduct is defined broadly and includes conduct (without limitation) such as:
- a. Dismissal of an employee.
 - b. Injury of an employee in their employment.
 - c. Alteration of an employee's position or duties to their disadvantage.
 - d. Discrimination between an employee and other employees of the same employer.
 - e. Harassment or intimidation of a person.
 - f. Harm or injury to a person, including psychological harm.
 - g. Damage to a person's property.
 - h. Damage to a person's reputation.
 - i. Damage to a person's business or financial position.
 - j. Any other damage to a person.
- 6.3. It is both a criminal and civil penalty offence to engage in detrimental conduct due to a belief or suspicion that a qualifying or protected disclosure has been made, is believed to have been made, or could be made. Features common to both sanctions include:
- a. A protection against detrimental conduct (see Paragraph 6.2 of this Schedule 1).
 - b. The victim protected may be a whistleblower or may be another person who has suffered damage because of a victimiser's conduct.
 - c. Threats of detrimental conduct can be express or implied, conditional or unconditional.

7. IMMUNITIES

- 7.1. Where a qualifying or protected disclosure is made, the whistleblower is granted certain immunities from liability, including:
- a. The whistleblower is not subject to civil, criminal or administrative liability.



- b. No contractual or other remedy may be enforced against the whistleblower.
- c. Information disclosed by the whistleblower is not admissible against them, other than in proceedings concerning the falsity of the information provided.

SCHEDULE 2 – SPECIAL PROTECTIONS UNDER THE TAXATION ADMINISTRATION ACT

1. DISCLOSURES QUALIFYING FOR PROTECTION UNDER THE TAXATION ADMINISTRATION ACT

- 1.1. Eligible whistleblowers may be able to obtain certain statutory protections and immunities where they make a disclosure that qualifies for protection under Part IVD of the Taxation Administration Act.
- 1.2. This Schedule 2 provides an overview of the requirements that must be met for a disclosure of information to qualify for protection under Part IVD of the Taxation Administration Act. To avoid doubt, although many of the protections and immunities are mirrored in this whistleblower policy, the protections in Part IVD of the Taxation Administration Act are in addition to protections and immunities specified in this whistleblower policy.
- 1.3. This Schedule 2 is intended for information purposes only and should not be taken as the provision of legal advice in respect of the operation and application of the whistleblower regime in Part IVD of the Taxation Administration Act. Legal advice should be obtained from an independent legal practitioner.

2. CONDITIONS THAT MUST BE MET FOR A DISCLOSURE TO QUALIFY FOR PROTECTION UNDER THE TAXATION ADMINISTRATION ACT WHEN MADE TO AN ELIGIBLE RECIPIENT

- 2.1. The information disclosed relates to an entity, a term defined in the Taxation Administration Act that includes a company, such as Soprano.
- 2.2. The whistleblower making the disclosure is an eligible whistleblower, defined in the Taxation Administration Act as an individual who is, or has been, any of the following:
 - a. An officer (as defined in the Corporations Act) or employee of the entity.
 - b. An individual who supplies services or goods to the entity, or the employee of a person who supplies services or goods to the entity.
 - c. An individual who is an associate (as defined in the Income Tax Assessment Act 1936) of the regulated entity.
 - d. A spouse, or child of an individual referred to in Paragraph 2.2(a) to Paragraph 2.2(c) of this Schedule 2, or a dependant of an individual referred to above or such an individual's spouse.
- 2.3. The disclosure is made to a person eligible to receive a qualifying disclosure under Part IVD of the Taxation Administration Act, which includes:

- a. An eligible recipient of the entity, which is: a person authorised by the entity to receive disclosures that may qualify for protection under Part IVD of the Taxation Administration Act, which for Soprano are
 - i. the Designated Disclosure Receivers;
 - ii. any auditor of the entity, or a member of an audit team conducting an audit of the entity or a related body corporate; or
 - iii. a registered tax agent or BAS agent to the entity.
 - b. The Commissioner of Taxation, the Inspector-General of Taxation (IGT) or the Tax Practitioners Board (TPB)
- 2.4. Where the disclosure of information by an eligible whistleblower is:
- a. Made to the Commissioner of Taxation, the IGT or the TPB, and the eligible whistleblower considers that the information may assist the Commissioner or TPB to perform their functions or duties under a taxation law (as defined in the Income Tax Assessment Act 1997 (Cth)) in relation to the entity or an associate of the entity.
 - b. Made to an eligible recipient of the entity, and the eligible whistleblower:
 - i. has reasonable grounds to suspect the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the entity or an associate of the entity; and
 - ii. considers the information may assist the eligible recipient to perform functions or duties in relation to the tax affairs of the entity or an associated of the entity.
- 2.5. A disclosure of information may also qualify for protection under Part IVD of the Taxation Administration Act if the disclosure of information by an individual is made to a legal practitioner for the purpose of obtaining legal advice or representation in relation to the operation of Part IVD of the Taxation Administration Act.
- 2.6. A disclosure that meets all of the requirements in Paragraph 2.1 to Paragraph 2.4 of this Schedule 2, as well as the disclosure in Paragraph 2.5 of this Schedule 2, is referred to as a qualifying disclosure.

3. PROTECTIONS AND IMMUNITIES AVAILABLE WHEN A QUALIFYING DISCLOSURE IS MADE UNDER THE TAXATION ADMINISTRATION ACT

- 3.1. Where a qualifying disclosure is made (see Paragraph 2.6 of this Schedule 2), Part IVD of the Taxation Administration Act provides the following protections and immunities:
 - a. Protection of a whistleblower's identity (see Paragraph 4 of this Schedule 2).
 - b. Protecting a whistleblower, or other person, from a range of detrimental conduct (often referred to as victimisation or retaliation) because another person believes or suspects that a qualifying or protected disclosure has been made, may be made, is proposed to be made, or could be made (see Paragraph 5 of this Schedule 2).
 - c. Providing a whistleblower with a range of legal immunities for making a qualifying or protected disclosure (see Paragraph 6 of this Schedule 2).

4. PROTECTION OF THE ELIGIBLE WHISTLEBLOWER'S IDENTITY

- 4.1. Part IVD of the Taxation Administration Act contains provisions to protect the identity of a whistleblower who has made a qualifying disclosure by:
 - a. Allowing for whistleblowers to make anonymous disclosures.
 - b. Subject to a handful of exceptions that authorise the disclosure of a whistleblower's identity (including with the whistleblower's consent or to the Commissioner of Taxation or the Australian Federal Police, or to a lawyer for the purpose of obtaining advice about the operation of Part IVD of the Taxation Administration Act), making it a criminal offence for a person to whom a qualifying disclosure is made, or any other person who has obtained the information directly or indirectly, to disclose any of the following:
 - i. the identity of the whistleblower; and(ii)information that is likely to lead to the identification of the whistleblower.
 - c. Prohibiting the disclosure of a whistleblower's identity by the recipient of a qualifying disclosure to a court or tribunal.
- 4.2. It is not an offence for a person to disclose information regarding a qualifying disclosure without revealing the identity of the whistleblower.

5. PROTECTION FROM DETRIMENTAL CONDUCT

- 5.1. Part IVD of the Taxation Administration Act protects persons from detrimental conduct when a qualifying disclosure has been made, is believed or suspected to have been made, or could be made, and includes significant criminal and civil sanctions to perpetrators should such actions occur.
- 5.2. Detrimental conduct is defined broadly and includes conduct (without limitation) such as:
 - a. Dismissal of an employee.
 - b. Injury of an employee in their employment.
 - c. Alteration of an employee's position or duties to their disadvantage.
 - d. Discrimination between an employee and other employees of the same employer.
 - e. Harassment or intimidation of a person.
 - f. Harm or injury to a person, including psychological harm.
 - g. Damage to a person's property.
 - h. Damage to a person's reputation.
 - i. Damage to a person's business or financial position.
 - j. Any other damage to a person.
- 5.3. It is both a criminal and civil penalty offence to engage detrimental conduct due to a belief or suspicion that a disclosure has been made, is believed to have been made, or could be made. Features common to both sanctions include:
 - a. A protection against detrimental conduct (see Paragraph 5.2 of this Schedule 2).
 - b. The victim protected may be a whistleblower or may be another person who has suffered damage because of a victimiser's conduct.
 - c. Threats of detrimental conduct can be express or implied, conditional or unconditional.

6. IMMUNITIES

- 6.1. Where a qualifying disclosure is made, the whistleblower is granted certain immunities from liability, including:
 - a. The whistleblower is not subject to civil, criminal or administrative liability.
 - b. No contractual or other remedy may be enforced against the whistleblower.
 - c. Information disclosed by the whistleblower is not admissible against them, other than in proceedings concerning the falsity of the information provided.

SCHEDULE 3 – CONTACT DETAILS FOR EXTERNAL RECIPIENTS

Disclosures not relating to Soprano's tax affairs

KPMG (Soprano's Auditor)	<p>Address: Level 38, Tower 3, International Towers Sydney, 300 Barangaroo Avenue Sydney NSW 2000 Australia</p> <p>Website: kpmg.com.au</p> <p>Telephone: +61 2 9335 7000</p>
Australian Securities and Investment Commission (ASIC)	<p>ASIC Office of the Whistleblower</p> <p>Address: GPO BOX 9827, Melbourne VIC 3001.</p> <p>Website: https://asic.gov.au</p> <p>Telephone: 1300 300 630</p>
Australian Prudential Regulation Authority (APRA)	<p>Address: GPO BOX 9836, Sydney, NSW, 2000.</p> <p>Website: https://asic.gov.au</p> <p>Telephone: 1300 558 849</p>

Disclosures relating to Soprano's tax affairs

KPMG (Soprano's Tax Agent)	<p>Address: Level 38, Tower 3, International Towers Sydney, 300 Barangaroo Avenue Sydney NSW 2000 Australia</p> <p>Website: kpmg.com.au</p> <p>Telephone: +61 2 9335 7000</p>
Australian Securities and Investment Commission (ASIC)	<p>ASIC Office of the Whistleblower</p> <p>Address: GPO BOX 9827, Melbourne VIC 3001.</p> <p>Website: https://asic.gov.au</p> <p>Telephone: 1300 300 630</p>
Australian Taxation Office (ATO)	<p>Tax Integrity Centre</p> <p>Address: PO Box 188 ALBURY NSW 2640</p> <p>Website: https://ato.gov.au</p> <p>Telephone: 1800 060 062.</p>

SCHEDULE 4 – KEY STAFF RESPONSIBILITIES

Anyone at Soprano who becomes aware of known, suspected or potential cases of reportable conduct must speak up and make a report under this policy.

Title	Responsibilities
Board	Responsible for ownership of the whistleblower policy, including approving the policy and any amendments. The Board will periodically review the effectiveness of this Whistleblower Policy and update the policy or Soprano's process as necessary.
Soprano director	May receive disclosures under the policy and determine how a matter will be managed and investigated, so as to avoid any conflict of interest, including seeking legal advice regarding the matter, and notifying an external regulator or law enforcement agency Where the Reported Conduct may have a material impact on the company, the Soprano director may inform some or all of the Soprano directors to determine how a matter reported under this policy will be managed.
Company Secretary	Primary and day-to-day responsibility for implementation of this policy, including distribution to Soprano's officers and employees, monitoring its use and effectiveness, and managing queries.
Whistleblower Protection Officer	Receive and assess reports of reportable conduct, compile reports on whistleblower disclosures, seek legal advice as necessary, determine whether an investigation is required and the scope of the investigation, conduct the investigation directly or appoint an Investigator and oversee implementation of the recommendations (if any) of the investigation.
Director, Legal and Compliance	Provide legal advice in respect of this policy or a report, as requested by the Board, the Chair of the Audit and Risk Committee, the Company Secretary or a Designated Disclosure Receiver.
Designated Disclosure Receiver	Receive disclosures under the policy, including seeking information from whistleblowers to effectively investigate any alleged Reportable Conduct, and to confirm whether the whistleblower has any fears of victimisation or retaliation for themselves or any other person, and providing the assistance or support they require. Subject to any permissions received from the whistleblower, keep the whistleblower's identity confidential. Disclose any conflict of interest in respect of a report. Ensure that whistleblower has access to the policy and is aware of legal protections. Register the disclosure with the Company Secretary (ensuring confidentiality of the whistleblower's identity where consent to disclose has not been given). Explain the next steps they will take in handling a report.
Investigator	Where appointed by the Whistleblowing Protection Officer or a Designated Disclosure Receiver, conduct either: (a) confidential and privileged factual investigation for the purpose of supporting the provision of legal advice; or (b) conducting a confidential factual investigation of the report for the purpose of providing an investigation report to the requesting Whistleblowing Protection Officer or Designated Disclosure Receiver.
All staff and contractors	Subject to a claim of privilege or self-incrimination, provide full cooperation with any investigation. Maintain confidentiality and refrain from undertaking any detrimental conduct in breach of the policy.