

WHISTLEBLOWER POLICY

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Policy Snapshot

Titles Queensland is committed to operating its business in accordance with our values: One, Respect, Integrity, Pride and Excellence. Titles Queensland supports and encourages the reporting of any instance or suspicion of misconduct or an improper state of affairs or circumstances involving its business. This Policy describes how reports can be made and how Titles Queensland will investigate those reports. This Policy also confirms the support and protections available to people who make a report and ensures fair treatment of any person mentioned in a report.

1. Policy objective

Titles Queensland conducts its business based on the principles of fairness, honesty, openness, integrity and respect and supports and encourages Eligible Whistleblowers to report and disclose improper or illegal activities. Titles Queensland will fully investigate such reports and disclosures in accordance with the *Corporations Act 2001* (Cth) (**Corporations Act**) and *Taxation Administration Act 1953* (Cth).

Titles Queensland strives to address any complaints that allege acts or attempted acts of interference, reprisal, retaliation, threats, coercion or intimidation against those who report, disclose or investigate improper or illegal activities and to protect those who come forward to report such activities.

2. Roles and Responsibilities

This Policy applies to all Employees and all Eligible Whistleblowers who make a report under this Policy.

The following roles and/or groups have specific responsibilities in the development and implementation of this Policy:

Employees	<ul style="list-style-type: none">• Ensure that any Reportable Conduct is disclosed in accordance with this Policy.
General Counsel	<ul style="list-style-type: none">• Report all Qualifying Disclosures made under this Policy or the law to the Finance, Audit and Risk Management Committee.• Report the outcome of any whistleblower investigations to the Finance, Audit and Risk Management Committee.
Executive	<ul style="list-style-type: none">• Understand the protections offered to an Eligible Whistleblower by the Corporations Act as summarised in this Policy.• Manage any Reportable Conduct that is reported to an Executive in accordance with legislative requirements and this Policy.
Board	<ul style="list-style-type: none">• Understand the protections offered to an Eligible Whistleblower by the Corporations Act as summarised in this Policy.• Manage any Reportable Conduct that is reported to a Board Member in accordance with legislative requirements and this Policy.

3. Key terms/ definitions

Eligible Recipient means a member of the Executive Leadership Team, the Head of Operations, General Counsel, the Company Secretary and a member of the Board..

It also includes:

- ASIC;
- Australian Federal Police;
- an auditor of Titles Queensland;
- Commissioner of Taxation;
- a registered tax agent or BAS agent (within the meaning of the *Tax Agent Services Act 2009* (Cth) who provides tax agent services or BAS services to Titles Queensland; and
- Titles Queensland's confidential reporting service provided by 'Deloitte Halo'.

Eligible Whistleblower	means current and former Employees, individual suppliers (and their employees), directors, officers and associates, and certain relatives and dependants of these individuals who make disclosures in accordance with section 1317AAA of the Corporations Act and this Policy.
Employees	means all employees and contractors of Titles Queensland, whether on a full time, part time or casual basis.
Grievances Standard	means Titles Queensland's Grievances Standard (policy) as amended from time to time.
Policy	means this Whistleblower Policy, as amended from time to time.
Reportable Conduct	has the meaning given by section 4 of this Policy.
Qualifying Disclosure	means a disclosure that complies with section 1317AA of the Corporations Act and meets the following criteria: <ul style="list-style-type: none"> (a) it relates to Titles Queensland's operations or conduct; (b) it is made by a Discloser; (c) it is made to an Eligible Recipient; (d) the Discloser has reasonable grounds to suspect the information concerns Reportable Conduct in relation to Titles Queensland.
Titles Queensland	means Queensland Titles Registry Pty Ltd ACN 648 568 101, QFF Registry No.1 Pty Ltd as trustee for the Registry Hold Trust (ACN 647 902 314), and Registry Finance Pty Ltd (ACN 645 947 226).

4. What is Reportable Conduct?

A disclosure can be made under this Policy if there are reasonable grounds to suspect that a person has information concerning illegal, unethical or improper conduct, including misconduct, or an improper state of affairs or circumstances within Titles Queensland or someone connected with Titles Queensland (**Reportable Conduct**).

Reportable Conduct includes conduct that:

- is illegal, unethical or improper conduct that could, if proven, be corrupt conduct or maladministration including:
 - accepting a bribe in return for business favours or commercial advantage;
 - fraud; or
 - money laundering;
- involves:
 - a substantial misuse of resources, misappropriation of funds or significant financial irregularities; or
 - a failure to comply with, or breach of, other legal or regulatory

- requirements;
- any modern slavery practices within Titles Queensland's supply chains or operations, or the supply chains or operations of its suppliers;
- serious illegal conduct or other offences against laws of the Commonwealth which are punishable by imprisonment for 12 months or more;
- conduct that is a danger or represents a danger to Employees or the public; and
- engaging in or threatening to engage in a reprisal.

Reportable Conduct does **not include** complaints relating solely to an Employee's own personal circumstances or work-related grievances, for example the way they are being treated at work, a conflict between a person and another Employee, or a decision about the salary or promotion of a person. If an Employee has any concerns about their employment, they should refer to the Grievances Standard. However, a work-related grievance may still qualify for protection if it also includes Reportable Conduct.

Section 1317AADA(2) of the Corporations Act provides further guidance as to the definition of a personal work-related grievance.

5. How do I make a disclosure under this Policy?

To qualify for the whistleblower protections available under this Policy and under law, Eligible Whistleblowers must report any concern directly to an Eligible Recipient. A report may be made by email, telephone or in person to an Eligible Recipient.

Disclosures made by email may be accessible by people other than those to whom they are addressed, for example by an executive assistant or personal assistant. When making a disclosure by email, an Eligible Whistleblower is deemed to have consented to the email potentially being accessed by others, including in accordance with Titles Queensland's Information Security Policy.

It is Titles Queensland's preference for disclosures of Reportable Conduct to be made internally in the first instance.

Titles Queensland has also engaged Deloitte Halo, an independent third-party confidential reporting service that provides an anonymous, independent, and accessible whistleblower service which provides a platform for Employees and other stakeholders to disclose Reportable Conduct.

An Eligible Whistleblower may disclose Reportable Conduct to Deloitte Halo using one of the following secure reporting channels:

Method	Particulars
Phone	1800 325 016
Postal	QTR Whistleblower Service Replied Paid 12628 A'Becket Street Victoria 8006
Email	QTRwhistleblower@deloitte.com.au
Deloitte Halo website	QTRwhistleblower.deloitte.com.au
Facsimile	(03) 9691 8182.

Whilst it is Titles Queensland's preference for disclosures to be made internally or to Deloitte Halo, nothing in this Policy is intended to prevent an individual from disclosing Reportable Conduct or providing any information to an external Eligible Recipient or to a legal practitioner to obtain legal advice or legal representation in relation to the whistleblower provisions.

6. How can I make a public interest disclosure or an emergency disclosure?

An Eligible Whistleblower may be entitled to support and protections under this Policy in relation to a disclosure of Reportable Conduct made to a journalist or parliamentarian but **only** under certain circumstances.

A **public interest disclosure** qualifies for support and protection under this Policy if:

- (a) the Eligible Whistleblower has previously made a disclosure of Reportable Conduct to ASIC, APRA or another Commonwealth body prescribed by regulation; and
- (b) more than 90 days have passed since the previous disclosure was made; and
- (c) the Eligible Whistleblower has reasonable grounds to believe that no action is or has been taken and that making a further disclosure is in the public interest; and
- (d) before making a further disclosure and after more than 90 days has passed since the previous disclosure was made, the Eligible Whistleblower has given written notice to the entity who received the previous disclosure that the Eligible Whistleblower intends to make a public interest disclosure; and
- (e) the public interest disclosure is made to a member of the Parliament of the Commonwealth, the State or to a journalist; and
- (g) the information disclosed provides no more detail than necessary to inform the recipient of the misconduct or improper state of affairs or circumstances.

An **emergency disclosure** qualifies for support and protection under this Policy if:

- (a) the Eligible Whistleblower has previously made a disclosure of Reportable Conduct to ASIC, APRA or another Commonwealth body prescribed by regulation; and
- (b) the Eligible Whistleblower has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of person(s) or to natural environment; and
- (c) before making a further disclosure, the Eligible Whistleblower has given written notice to the entity who received the previous disclosure that the Eligible Whistleblower intends to make an emergency disclosure; and
- (d) the emergency disclosure is made to a member of the Parliament of the Commonwealth, the State or to a journalist; and
- (e) the information disclosed provides no more detail than necessary to inform the recipient of the substantial and imminent danger.

7. Anonymous disclosure

An individual may remain anonymous when making a disclosure of Reportable Conduct. Reports will be assessed in the same way as if the individual's identity was known. The individual may also refuse to answer questions which they believe could reveal their identity including during follow up conversations however, the individual should still maintain ongoing two-way communication so that any follow-up questions may be answered or further information sought for the purpose of investigating the Reportable Conduct.

Titles Queensland encourages Eligible Whistleblowers to identify themselves when making a report because it helps Titles Queensland to protect the Eligible Whistleblowers and greatly assists in the investigation process. If an Eligible Whistleblower chooses to remain anonymous, there may be some practical limitations in conducting an investigation or in providing updates to the Eligible Whistleblower.

8. How is a disclosure of Reportable Conduct investigated?

If a disclosure of Reportable Conduct is made to an internal Eligible Recipient (ie the Chief Executive Officer, General Counsel or Company Secretary), the disclosure will be provided to Deloitte Halo for assessment and action, subject to confidentiality requirements.

Deloitte Halo is responsible for:

- reviewing disclosures made to them and to other Eligible Recipients to assess if they are disclosures of Reportable Conduct falling within the scope of this Policy;
- where allegations of Reportable Conduct are made, assessing the content of the disclosure and evaluating whether the allegations should be formally investigated;
- managing investigations including any internal and/or external resources;
- making recommendations to the Chief Executive Officer and the Board of Directors (as applicable); and
- reviewing and considering any complaints of detrimental conduct or any concerns that a disclosure of Reportable Conduct has not been dealt with in accordance with this Policy.

If a disclosure of Reportable Conduct directly or indirectly implicates an Eligible Recipient that Eligible Recipient will not be involved in the investigation process.

An Eligible Recipient who is not implicated directly or indirectly in the report may be assigned as the contact point for the initial assessment and any investigation.

Anyone covered by this Policy may approach Deloitte Halo before, during or after making a confidential report and seek advice or additional assistance.

The investigation process must be conducted fairly and independently and will vary depending on the nature of the Reportable Conduct and the amount of information provided. Where appropriate, Titles Queensland will inform the Eligible Whistleblower of the process for an investigation and provide updates to the Eligible Whistleblower on that process. If a report raises complex issues and/or it is otherwise considered appropriate,

the process may include the appointment of an external investigator.

Investigations are conducted independently of the person who is the subject of the alleged Reportable Conduct. Any person mentioned in a disclosure of Reportable Conduct will be afforded procedural fairness before any findings are made against them. Any disciplinary action arising out of an investigation into Reportable Conduct will be dealt with in accordance with Titles Queensland's relevant policies and procedures.

If there is insufficient information to warrant further investigation, the Eligible Whistleblower will be notified.

On completion of an investigation, an investigation report will be compiled summarising the evidence and setting out investigation findings. To the extent determined by Titles Queensland to be appropriate and subject to privacy and confidentiality restrictions, the Eligible Whistleblower will be informed of the outcome of the investigation so far as it is relevant to them, however they will not receive a copy of Titles Queensland's report.

Any findings that relate to criminal activity will be reported by Titles Queensland to the police and/or regulators as appropriate.

9. What protections and support are available to Eligible Whistleblowers?

Protection from detrimental conduct

Titles Queensland are committed to ensuring that Eligible Whistleblowers are protected from any threatened or actual detriment connected with making a disclosure under this Policy. A threat may be express or implied or conditional or unconditional.

'Detriment' includes dismissal of an employee, injury of an employee in their employment, alteration of an employee's position or duties to their detriment; discrimination, harassment or intimidation, harm or injury to a person (including psychological harm) and damage to a person's reputation, property, business or financial position.

However, not all actions taken by Titles Queensland will be considered detrimental conduct. Administrative action that is reasonable for the purpose of protecting an Eligible Whistleblower from detriment or the management of work performance, is not detrimental conduct.

Titles Queensland will assess the risk of detriment and will make practical protections and support available to the Eligible Whistleblower depending on the circumstances.

If an Eligible Whistleblower has been subject to actual or threatened detrimental conduct, they should inform an Eligible Recipient.

Protection of identity

Titles Queensland must keep the identity of Eligible Whistleblowers or information likely to reveal their identity confidential. Titles Queensland may only disclose the identity of an Eligible Whistleblower:

- with the consent of the Eligible Whistleblower; or
- if it is reported to a relevant regulator or is otherwise required by law; or
- if it is raised with a lawyer for the purpose of obtaining legal advice or

representation about the whistleblower protection laws.

Titles Queensland may disclose non-identifying information (ie, by redacting personal information) where Titles Queensland have taken reasonable steps to reduce the risk that the individual will be identified.

Compensation

An Eligible Whistleblower may seek compensation and other remedies through courts if the Eligible Whistleblower suffers loss, damage or injury because of the disclosure, or if Titles Queensland fails to take reasonable precautions and exercise due diligence to prevent detrimental conduct.

Protection from legal action

An Eligible Whistleblower may be entitled to protection from legal action in relation to breach of a contract or duty of confidentiality, attempted prosecution for unlawfully releasing information (other than for making a false disclosure), and internal disciplinary action for making the disclosure.

Support

If there are genuine and reasonable grounds to suspect Reportable Conduct, even if the concerns are mistaken, Titles Queensland will support and protect the Eligible Whistleblower and anyone else assisting in the investigation.

Titles Queensland will also ensure fair treatment of its Employees who make a Qualifying Disclosure.

An Eligible Whistleblower and anyone else assisting in the investigation who is a current Employee or a family member can also access Titles Queensland's Employee Assistance Program. Contact details for Titles Queensland's Employee Assistance Program are available on the Titles Queensland intranet.

10. Policy breach

Any breach of this Policy must be reported to the Chief Executive Officer and advised to the Board as soon as possible.

Any Titles Queensland Employee found to be victimising or disadvantaging someone for speaking up under this Policy may be disciplined for misconduct.

11. Access to Policy and training

This Policy is available via both Titles Queensland's public website and intranet.

Titles Queensland Employees must familiarise themselves with this Policy and undertake mandatory Code of Conduct and Ethics training. Eligible Recipients are also required to undertake additional training about their specific obligations and responsibilities under this Policy.

12. Further Information

For more information on whistleblower protections schemes and protections visit the ASIC links:

- ASIC Information Sheet 238, "Whistleblower rights and protections" Available at: <https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/whistleblower-rights-and-protections/>
- ASIC Information Sheet 239, "How ASIC handles whistleblower reports" Available at: <https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/how-asic-handles-whistleblower-reports/>

13. References

3.08 Information Security Policy

6.02 Code of Conduct and Ethics

6.03 Grievances Standard

ASIC Information Sheet 238

ASIC Information Sheet 239

ASIC Regulatory Guide 270 Whistleblower policies

Corporations Act 2001 (Cth)

Taxation Administration Act 1953 (Cth)

Tax Agent Services Act 2009 (Cth)