

# Whistleblower Policy

Nous Group

# 1 Whistleblower Policy

## 1.1 Overview

Nous Group ('Nous', 'we', 'our') takes pride in acting with honesty, integrity and transparency. We are committed to always taking an ethical approach to our work, ensuring we deliver on our purpose: positive influence. Our ethical ways of working are deeply embedded in our workplace culture.

Nous is committed to maintaining a safe, inclusive environment where individuals can raise concerns without fear of Detrimental Conduct. Nous will not tolerate any victimisation or retaliation towards any individual who speaks up about Misconduct.

If you, as a Whistleblower, wish to make a Protected Disclosure about any Misconduct (see below for examples) you have observed or have reasonable grounds to suspect has occurred, email [governance@nousgroup.com](mailto:governance@nousgroup.com) and/or the regulatory body for your country (see below for details). Whistleblowers may also contact Nous' Chief People Officer and/or CEO directly if they prefer. It is possible to make an anonymous disclosure by sending an email from a private, anonymous email address.

Emails sent to [governance@nousgroup.com](mailto:governance@nousgroup.com) will be received by the Authorised Persons, who will, if required, escalate the issue to the Chief People Officer and/or the CEO.

Note: This Whistleblower Policy outlines how Nous will receive and respond to a Whistleblower's report. Separately, our internal Grievance Policy and Performance Policy detail how Nous manages personal grievances and/or disciplinary action relating to Misconduct of one of our employees.

## 1.2 Definitions

The definitions of the capitalised term(s) in this document are described below.

**'Authorised Persons'** means the individuals at Nous who are authorised to receive and deal with whistleblower disclosures, i.e. the Head of Information Security and Risk, Head of Legal and Company Secretary, contactable via [governance@nousgroup.com](mailto:governance@nousgroup.com).

**'Detrimental Conduct'** includes dismissal, injury, demotion, discrimination, harassment, intimidation, disciplinary action, bias, threats or other unfavourable treatment.

**'Eligible Persons'** includes current and former Nousers, temps, subcontractors, associates, vendors, and their spouses, dependents and relatives.

**'Misconduct'** examples:

- fraud (e.g., inappropriate use of credit cards, tax fraud);
- deliberately falsifying records;
- gross negligence;
- corrupt conduct;
- breach of trust;
- breach of Nous' Professional and Ethical Standards or Nous' Supplier Code of Conduct;
- breach of Nous' clients' Supplier Code of Conduct requirements or other ethical expectations;
- modern slavery in our supply chain; and
- any type of unlawful or immoral activities.

'**Nous Group**' means Nous Group Pty Ltd (ABN 66 086 210 344), Nous Data Insights Group Pty Ltd (ABN 15 613 111 443), and each of their respective related bodies corporate.

'**Protected Disclosure**' refers to an eligible disclosure under the whistleblower regime in:

- Australia: Corporations Act 2001 (Cth), Taxation Administration Act 1953 (Cth);
- UK: Employment Rights Act 1996 (amended by the Public Interest Disclosure Act 1998); or
- Canada: Section 425.1 of the Criminal Code of Canada

**Whistleblower** means a person who informs on an individual or an organisation when they have observed or have reasonable grounds to suspect an individual and/or organisation has engaged or are engaging in Misconduct.

## 2 Confidentiality and protection

Nous will protect any Eligible Person who makes a disclosure under this policy. This means we will not disclose the identity of anyone who comes forward to disclose Misconduct, beyond the Authorised Persons, the Chief People Officer and CEO, unless we have their express consent to do so, or if it is required by law.

Nous will also not tolerate any form of Detrimental Conduct (actual or threatened) against any Eligible Person for making a disclosure under this policy or against any other individual who may be involved in any resulting investigation.

If any Eligible Person or other individual feels that they have experienced Detrimental Conduct in connection with a whistleblower disclosure or investigation, they should speak directly to the Chief People Officer or Deputy CEOs.

If you believe your disclosure or any resulting investigation has been improperly handled, please contact the Chief People Officer and/or seek external legal advice. Engaging with legal professionals can inform Whistleblowers of their rights and potential remedies.

## 3 How to disclose Misconduct to a regulatory body

While we encourage you to raise any concerns directly with the Authorised Persons within Nous in the first instance, in accordance with Australian, Canadian and UK laws, Protected Disclosures can also be made to the following regulatory bodies:

- **Australia:** ASIC [Whistleblower rights and protections | ASIC](#); [Make a report of misconduct to ASIC | ASIC](#).
- **UK:** Advisory, Conciliation and Arbitration Service (ACAS): [Whistleblowing for employees: What is a whistleblower - GOV.UK \(www.gov.uk\)](#).
- **Canada:** Under section 425.1 of [Criminal Code \(justice.gc.ca\)](#) to a person whose duties include the enforcement of federal or provincial law.

In cases where the Whistleblower believes public interest is at stake, or if it involves potential criminal activity, it is advised to report the Misconduct to the relevant regulatory body.

If you do reach out to a regulatory body, we request that you send an email to [governance@nousgroup.com](mailto:governance@nousgroup.com) so that we have a record of the disclosure being made, and one of the Authorised Persons within Nous can conduct an internal investigation and work to resolve the issue.

## 4 Investigation process

Nous will investigate all disclosures made under this policy in a fair and objective manner, with consideration for everyone involved or named in the reporting process. Everyone will be treated fairly and with due process and no assumptions will be made during the investigations.

An investigator may be appointed either internally or externally from an independent firm or contractor. If an internal investigation is conducted, all investigators must declare any potential or actual conflicts that may influence the investigation. If there is a real risk that an internal investigation cannot be conducted fairly or objectively, an external investigator will be appointed.

Nous will conduct the investigation in three stages:

	What's involved	Who will be involved
<b>Initial triage</b>	Nous will aim to perform an initial triage on a whistleblowing disclosure within 1-2 business days of its receipt and determine whether it meets the definition of a Protected Disclosure and if further investigation is required.  In some circumstances, further investigation may not be required if Nous can resolve the issue at the initial stage.	The Whistleblower might be contacted to provide further details on what they observed or suspected occurred.
<b>Resourced investigation</b>	Nous will commence an investigation which may include the following: <ul style="list-style-type: none"> <li>• Reviewing evidence (e.g., emails and other forms of communication, invoices, financial information, other relevant documentation, access logs and/or metadata).</li> <li>• Interviewing people who might have been involved or observed what happened, only when it would not result in any Detrimental Conduct for the Whistleblower.</li> </ul>	The investigator may be an internal resource and/or external expert (such as a forensic investigator).  Nous may request more information from the Whistleblower and any other persons concerned.  If illegal or criminal activity is suspected, Nous may also involve law enforcement authorities or regulatory bodies.
<b>Findings and reporting</b>	The investigator will compile a report based on the investigation findings.	One of the Authorised Persons within Nous will report back to the Whistleblower once the investigation has concluded.  If illegal or criminal activity is suspected, Nous may be required to issue the report to law enforcement authorities or regulatory bodies.

If any Authorised Persons or internal investigator(s) are the subject of a whistleblower investigation, Nous will ensure they are removed from assisting with the investigation and they will not receive any information about the investigation.

## 5 Policy details table

<b>Policy Owner</b>	Veronica Hall, Head of Information Security and Risk
<b>Authorised by</b>	Tim Orton
<b>Last Updated</b>	October 2024
<b>Related Policies</b>	Conflict of Interest Policy, Supplier Code of Conduct, Professional and Ethical Standards Policy (internal), Performance Policy (internal), Australian National Anti-Corruption Commission (NACC) Policy (internal)