

SkyCity Entertainment Group Limited

Whistleblowing Policy

Policy Owner	Chief Risk Officer
Policy Approver	Board
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Purpose and scope

SkyCity is committed to creating a culture where people are encouraged and feel safe to speak up about things that concern them. The Whistleblowing Policy (**Policy**) supports SkyCity's values and Code of Conduct by reinforcing SkyCity's commitment to integrity by supporting people when speaking up and providing a secure and confidential way to raise concerns. Speaking up helps us to identify and address wrongdoing that may not otherwise be uncovered.

The objectives of this Policy are to:

- explain how to report concerns;
- provide clarity on how SkyCity investigates reports; and
- explain the support and protection available for whistleblowers at SkyCity.

This Policy applies to all entities within the group of bodies corporate ultimately owned or controlled by SkyCity Entertainment Group Limited (the '**Group**' or '**SkyCity**'), all SkyCity employees, contractors, and sub-contractors of the Group.

This Policy is principles-based, with supplementary information regarding relevant, jurisdiction-specific legislation set out within the appendices (Appendix 2 for New Zealand, and Appendix 3 for Australia, respectively).

This Policy operates irrespective of whether the concern qualifies for protection under the law.

Policy statement

Everyone at SkyCity is encouraged to speak up and call things out that don't feel right. Always asking 'should we?' and 'can we?' are the behaviours that bring SkyCity's values and Code of Conduct to life.

Any concern reported will be investigated in accordance with the Policy and SkyCity's obligations and will be treated seriously and confidentially. Safe2tell is SkyCity's 24/7 service managed by Deloitte that can be used to report concerns if you do not feel comfortable raising your concerns with someone in the business, or where you require confidentiality and protection.

If you speak up, you should feel confident that you can do so without fear of actual or threatened retaliation, even if you turn out to be mistaken.

Policy principles

1. What and who does this Policy apply to?

This Policy applies when a disclosure is made by an Eligible Person to an Eligible Recipient.

Who is an Eligible Person?

An '**Eligible Person**' includes current or former employees, contractors, directors, and company secretaries of SkyCity. Refer to the appendices for further information in relation to New Zealand (Appendix 2) and Australia (Appendix 3).

Who is an Eligible Recipient?

An '**Eligible Recipient**' means someone you can make a report to whilst qualifying for protection under this Policy, including reporting via safe2tell and certain other people as listed in Appendix 2 for New Zealand, and Appendix 3 for Australia, respectively.

2. Raising a concern

Speaking up is important to SkyCity, and you are encouraged to speak up as soon as possible by raising your concern with:

- your people leader, or respective General Manager;
- a Senior Leadership Team member;
- your People and Culture partner or a member of the Connect team (New Zealand only); and/or
- a member of the Group Risk team.

There is an expectation that the people above will keep any concerns raised confidential, however there may be times where you may not feel comfortable, and you feel you may need additional confidentiality and protection. In these circumstances, you are encouraged to raise your concerns in accordance with SkyCity's whistleblower programme (as outlined within this Policy). To be covered by the whistleblower programme you need to be an **Eligible Person** who reports a concern about **Reportable Conduct** to an **Eligible Recipient**.

What is Reportable Conduct?

Examples of what may constitute Reportable Conduct include actual or suspected fraud or theft, money laundering, insider trading, bribery, corruption, conflicts of interest, criminal damage to property, violence, bullying, discrimination or harassment, workplace health and safety risks, making false statements to customers, and leaking of confidential information. It does not always involve breaking the law. Refer to the appendices for further information in relation to what constitutes 'Reportable Conduct' for New Zealand (Appendix 2) and Australia (Appendix 3).

Note that personal work-related grievances or customer complaints are not generally included in the definition of Reportable Conduct. SkyCity does encourage you to report these, however they will not be covered by this Policy unless the matter also includes Reportable Conduct. Examples of personal work-related grievance include conflicts with other staff members, and matters in relation to promotions, remuneration and termination of employment. Personal work-related grievances should be raised with your People and Culture partner, People Leader, Department Manager or the Connect team (New Zealand only).

Customer complaints should be reported:

- **New Zealand:** by emailing enquiries@skycity.co.nz or calling +64 9 363 6000 or 0800 759 2489.
- **Australia:** by emailing customerfeedback@skycityadelaide.com.au or calling +61 8 8212 2811.

Any person who makes a report which does not constitute Reportable Conduct may not qualify for protections at law (either in New Zealand or in Australia) but will still be considered under this Policy.

While you are encouraged to report suspected Reportable Conduct via safe2tell, you may also make a report to other people in New Zealand (as outlined in Appendix 2) and Australia (as outlined in Appendix 3), and still receive the protections afforded under this Policy. These recipients, together with safe2tell, are '**Eligible Recipients**'.

How to raise a concern:

An Eligible Person can make a report in one of the following ways:

- **Phone Call:** by calling SkyCity's anonymous hotline (New Zealand free phone: 0800 759 7233 / Australia free phone: 1300 673 524). This is a confidential 24-hour phone service managed externally by Deloitte.
- **Email:** by emailing your concern to safe2tell@skycity.co.nz.
- **Website:** via the [safe2tell website](#). To enter a report online, click 'Report your Concern'.
- **Online form:** by completing the online form accessible via the safe2tell portal.
- **QR Code:** via scanning one of the QR codes displayed in locations across SkyCity premises.

If a report relates to:

- a SkyCity Senior Executive or a SkyCity Director (other than the Chair of the Board Risk and Compliance Committee), then the matter will be referred to the Chair of the Board Risk and Compliance Committee; or
- the Chair of the Board Risk and Compliance Committee, then the matter will be referred to the Chair of the SkyCity Board.

You are expected to have reasonable grounds to believe that the information you are disclosing is true if you make a disclosure under this Policy. However, you will not be penalised if the information turns out to be false.

All reports received by Eligible Recipients internal to SkyCity will be referred to Group Risk unless there are exceptional circumstances.

When reporting a concern to an Eligible Recipient, we encourage you to clearly state that you are raising the concern under the whistleblower programme so it can be investigated in line with this Policy.

3. How will a report be investigated?

All reports made to SkyCity will be investigated in accordance with the diagram at Appendix 1.

SkyCity intends to investigate thoroughly any report, concern or complaint made in good faith that it receives in accordance with this Policy (regardless of whether it constitutes 'Reportable Conduct'). Every director or employee will be required to cooperate in internal investigations of misconduct or unethical behaviour. All investigations will be carried out in an unbiased and impartial manner.

SkyCity will ensure fair treatment of any employee of SkyCity who is mentioned in a report or to whom a report relates. This includes giving that person a reasonable opportunity and period of time to respond to an adverse report and allowing that person to be represented at any interview relating to an adverse report.

Where you make a report under this Policy, the following process will be followed (as shown in the 'Investigation Process' diagram at Appendix 1):

- **Acknowledgement of Receipt:** Where practicable, SkyCity will acknowledge receipt of your report within five business days.
- **Consideration of Report:** SkyCity's response will depend on the nature of the report and the amount of information provided. To be investigated, sufficient information must be provided.
- **Investigation:** All reports will be assessed, and a decision made by SkyCity as to whether they will be formally investigated or resolved internally. If an investigation is required, it will be conducted confidentially, fairly, objectively and without bias.
- **Progress Update:** SkyCity will aim to conclude the investigation as efficiently as possible, noting timing is dependent on the nature and complexity of the report made. Where possible, SkyCity will keep you updated regarding progress of the investigation until finalised.
- **Closure:** A summary of findings and the evidence on which the conclusions is based will be recorded in writing. Depending on the circumstances of the whistleblowing report, and any privacy or confidentiality concerns, you, and/or the person who is subject of the report will be informed of the findings. However, neither you nor the person who is the subject of the report will be provided with a copy of the investigation summary.

4. Confidentiality

You can report something anonymously, but the investigation may be more effective if you share your identity. Where you share your identity, and consent to it being disclosed, it will be shared only with the people involved in the investigation, the Chief Risk Officer and the Chief People and Culture Officer.

Where you choose to remain anonymous, you do not have to answer questions that may reveal your identity during the investigation process, including when the investigation is finalised. SkyCity will take reasonable steps to protect your identity (including for example, redacting or and/or anonymising personal information or references to you).

SkyCity can share information about your report if required to investigate the matter, but will not disclose your identity (or information likely to identify you) unless:

- you provide consent to disclose that information; or
- the disclosure is allowed or required by law (refer Appendix 2 with respect to New Zealand and Appendix 3 with respect to Australia).

5. Protection and Support

SkyCity will protect the rights of an Eligible Person who, in good faith, makes a report in accordance with this Policy.

An Eligible Person who reports Reportable Conduct under this Policy will not be personally disadvantaged or suffer any detriment, retaliation, intimidation, or victimisation from within SkyCity as a result of making the report. This includes protection against dismissal, injury in employment, discrimination, harassment, reputational damage, and alteration of duties to the individual's disadvantage.

SkyCity will assist you in managing and minimising stress resulting from making the disclosure where required, and support your wellbeing, including via the Employee Assistance Programme.

6. Protection at Law

An Eligible Person who reports Reportable Conduct in accordance with the whistleblower programme outlined in the Policy can claim certain protections under relevant legislation. For detail with respect to New Zealand, refer to Appendix 2. For detail with respect to Australia, refer to Appendix 3.

7. Definitions

'Eligible Person' means a person who is or has been:

- an employee, contractor or volunteer at SkyCity;
- a director or company secretary of SkyCity; or
- anyone else who is listed as an Eligible Person in the applicable Appendix (Appendix 2 for New Zealand, and Appendix 3 for Australia, respectively).

‘Eligible Recipient’ means someone you can make a report to whilst qualifying for protection under this Policy, including reporting via safe2tell, and certain other people as listed in Appendix 2 for New Zealand, and Appendix 3 for Australia, respectively.

‘Reportable Conduct’ means conduct which is covered by whistleblowing protections in New Zealand or Australia as described in the applicable Appendix (Appendix 2 for New Zealand, and Appendix 3 for Australia, respectively). It covers any act, omission, or course of conduct engaged in or by SkyCity (including an employee of SkyCity) which may constitute:

- an offence against, or breach of law including criminal offences (such as fraud, theft, assault, sexual assault or wilful damage);
- a serious risk to the maintenance of law, including the prevention, investigation and detection of offences and the right to a fair trial;
- a serious risk to the health or safety of an individual, public health, public safety, or the environment;
- behaviour that is corrupt, oppressive, unlawfully discriminatory, grossly negligent, involves gross mismanagement or breach of duty; or
- a serious or systemic breach of internal policy, including the Code of Conduct (such as bullying or failing to disclose conflicts of interest).

It does not generally include personal work-related grievances or customer complaints (refer to the ‘Reportable Conduct’ within section 2 – ‘Reporting a concern’ above, for how these matters should be reported).

Key accountabilities

The following key accountabilities apply:

Who	Key accountabilities
Board (Policy Approver)	<ul style="list-style-type: none"> • Approving material amendments to this Policy (noting non-material/administrative amendments may be approved by the General Counsel and Company Secretary).
Board Risk and Compliance Committee (BRCC)	<ul style="list-style-type: none"> • Recommending material changes to this Policy for Board approval. • Reviewing information in relation to reports made under this Policy (on an anonymised basis only) via the standing Chief Risk Officer Report. • Monitoring employee awareness and the effectiveness of this Policy.
Senior Leadership Risk and Assurance	<ul style="list-style-type: none"> • Supporting material changes to this Policy prior to presentation to the Board Risk and Compliance Committee to

Who	Key accountabilities
Committee	<p>recommend for Board approval.</p> <ul style="list-style-type: none"> Reviewing information in relation to reports made under this Policy (on a thematic, anonymised basis only) via the standing Chief Risk Officer Report.
Safe2tell Panel	<ul style="list-style-type: none"> Overseeing significant and serious wrongdoing/reportable conduct reports. When a report is assessed by Group Risk as a serious wrongdoing/reportable conduct disclosure, it is escalated to the panel to provide input to/determine/approve the recommended action. Depending on the nature of the report, a member may be added or substituted to the panel as appropriate. <p><i>Note: The Safe2tell Panel comprises the Chief Executive Officer, the Chief Risk Officer and the Chief People and Culture Officer.</i></p>
Chief Risk Officer	<ul style="list-style-type: none"> Determining whether concerns are Reportable Conduct and conducting or commissioning an investigation as required. Overseeing reporting to the Board Risk and Compliance Committee. Ensuring protection and support is provided to Eligible Persons. Providing guidance and support if someone makes a complaint or reports a concern, including about an investigation, confidentiality, or protection under this Policy. Making sure people are trained about this Policy (including relevant Group Risk personnel involved in assessing safe2tell reports) and their accountabilities under it.
Chief People and Culture Officer	<ul style="list-style-type: none"> Assessing and monitoring any risks of detrimental conduct and taking reasonable steps to protect whistleblowers. Assisting in maintaining the wellbeing of whistleblowers where relevant. Maintaining the confidentiality of whistleblowers where relevant.
Group Risk	<ul style="list-style-type: none"> Making sure this Policy is available on SkyCity's intranet and external website. Managing the safe2tell programme and maintaining a secure

Who	Key accountabilities
	<p>central repository for reported concerns.</p> <ul style="list-style-type: none"> Investigating reports as outlined in section 3 of this Policy. Protecting Eligible Persons from loss or damage because they made a report under this Policy. Making sure the protection and support in sections 4, 5 and 6 are provided to Eligible Persons who report Reportable Conduct. Providing guidance and support if someone makes a complaint or reports a concern, including about an investigation, confidentiality, or protection under this Policy
Group Legal	<ul style="list-style-type: none"> Providing legal advice or representation to SkyCity as required. Reviewing and providing input into this Policy.
Eligible Recipient	<ul style="list-style-type: none"> Receiving and referring reports made under this Policy; including seeking consent to share a concern to be assessed with Group Risk (and if appropriate, investigated). Completing training as required.

Compliance statement

This Policy forms part of the Code of Conduct and Enterprise Risk Management Framework and has been developed having regard to the New Zealand and Australian whistleblowing obligations with which SkyCity must comply, including those noted under relevant documents.

Breach of Policy

Breach of this Policy may be regarded as misconduct, which may lead to disciplinary action (including termination of employment or engagement).

Allegations of wrongdoing should be made in good faith and not be made without good reason. Deliberately false allegations may amount to serious misconduct and may result in disciplinary action, up to and including dismissal.

Potential or actual breaches of obligations outlined in this Policy must be escalated according to Issue and Incident Management Standards.

Relevant documents

Related internal documents

- Code of Conduct
- Enterprise Risk Management Framework
- Fraud Management Policy
- Conflict Management Policy
- Anti-Bribery and Corruption Policy
- Gift, Tips and Hospitality Policy
- Securities Trading Policy
- Continuous Disclosure Policy
- Privacy Policy
- Appropriate Workplace Behaviour Policy
- Issue Management Standard
- Incident Management Standard

External sources of obligations

New Zealand

- Protected Disclosures (Protection of Whistleblowers) Act 2022
- Privacy Act 2020
- Human Rights Act 1993
- Employment Relations Act 2000

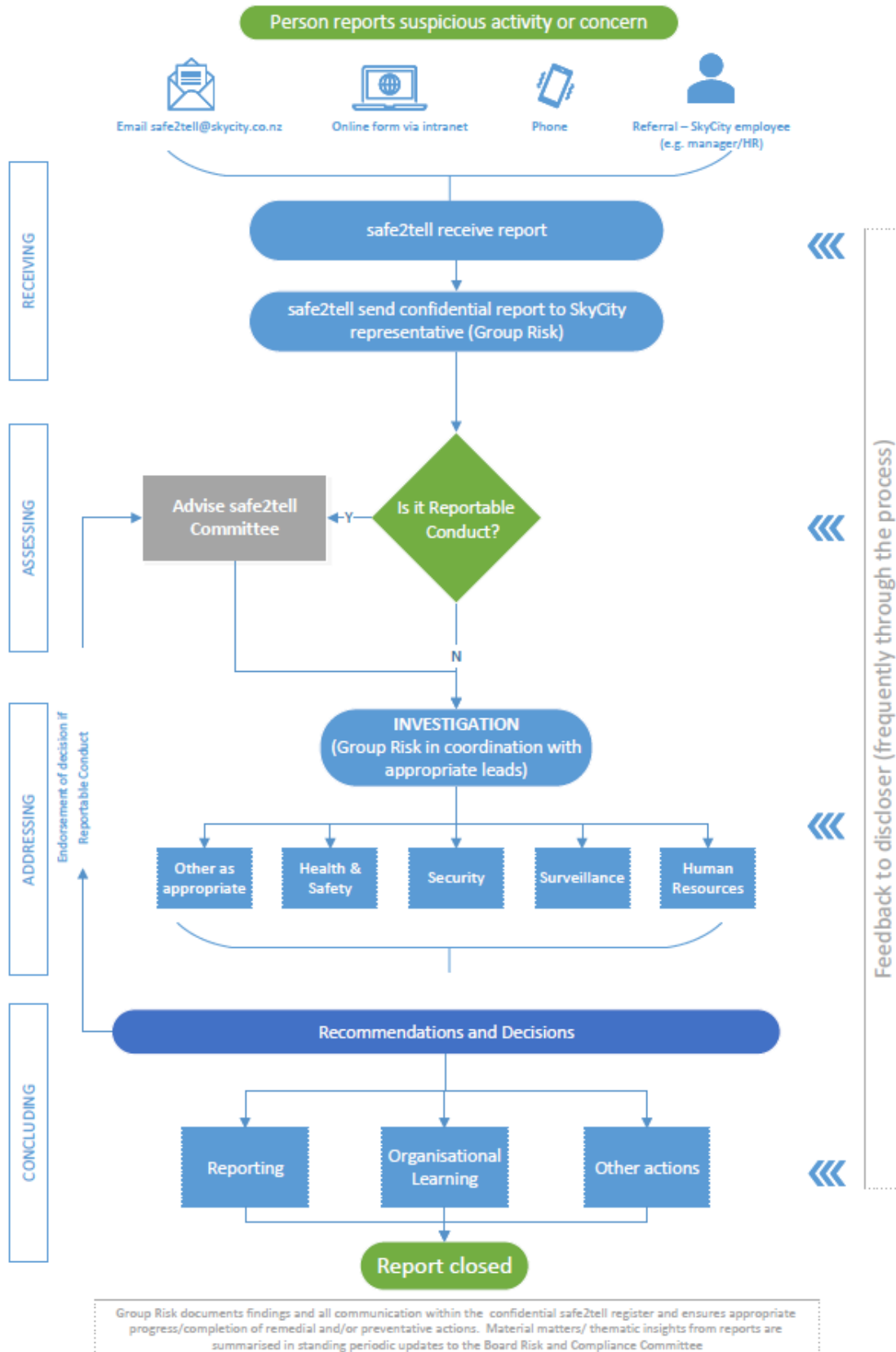
Australia

- Corporations Act 2001 (Cth)
- Taxation Administration Act 1953 (Cth)

Revisions

Version	Approval Date	Effective Date	Implementation Date	Details
1.0	August 2023	August 2023	August 2023	Initial* version. <i>* Note there are no formal records of historic version numbers and therefore this version will be treated as the first.</i>
2.0	October 2024	October 2024	October 2024	<ul style="list-style-type: none"> Updated policy to align with new Policy Management Policy requirements. Review cycle updated to every three years. Policy ownership transferred to Group Risk (from Legal). Consolidation of Australian and New Zealand policies into one principles-based policy (with appendices covering jurisdiction-specific legislation). Explicit linkage to SkyCity's Code of Conduct and values.

Appendix 1 - Investigation Process



Appendix 2 – New Zealand legislation

This Appendix sets out New Zealand-specific legislation which applies where a report is made from New Zealand, or the concern/report relates to SkyCity's New Zealand business.

Protection at Law

Under New Zealand law, legislative protections are available to an individual who is (or was formerly):

- an employee of SkyCity;
- a secondee or volunteer of SkyCity;
- engaged or contracted under a contract for services to do work for SkyCity; or
- a person concerned in the management of SkyCity (such as a SkyCity Board member).

The individual is defined as a 'qualifying employee' for the purposes of this Appendix. The 'qualifying employee' is an Eligible Person under this Policy and will be entitled to legislative protections if they report serious wrongdoing to an Eligible Recipient (identified in this Appendix).

Serious wrongdoing is defined below and constitutes Reportable Conduct under this Policy.

Protected Disclosures

To qualify for protection (i.e., to constitute a 'protected disclosure'), you must:

- be a qualifying employee (i.e., an Eligible Person);
- believe on reasonable grounds that there is, or has been, serious wrongdoing in or by SkyCity;
- report the serious wrongdoing/Reportable Conduct via safe2tell or another Eligible Recipient (as identified below); and
- not make the disclosure in bad faith.

A qualifying employee is entitled to protection for a protected disclosure whether the disclosure is made to SkyCity and/or an Appropriate Authority (refer 'Eligible recipients' section below). A qualifying employee is entitled to protection even if they:

- are mistaken and there is no serious wrongdoing; or
- do not refer to the Protected Disclosures (Protection of Whistleblowers) Act 2022 when making the disclosure, or fail to fully comply with SkyCity's internal procedures (as long as there has been substantial compliance); or
- make the disclosure to another person, as long as they do so:
 - on a confidential basis; and
 - for the purposes of seeking advice about whether or how to make a protected disclosure in accordance with SkyCity's internal procedures or under the Protected Disclosures (Protection of Whistleblowers) Act 2022.

A disclosure will not be protected by SkyCity if you act in bad faith or if the information you are disclosing is protected by legal professional privilege (being information that is confidential legal advice e.g., advice written by or to a lawyer at SkyCity or a lawyer who was advising SkyCity). If you are uncertain about whether a disclosure may be subject to legal professional privilege, you can contact the Ombudsman (refer 'Support and information' section below).

Serious Wrongdoing

Serious wrongdoing constitutes Reportable Conduct under this Policy. A disclosure will only be protected under New Zealand legislation where it relates to 'serious wrongdoing', defined as an act, omission, or course of conduct engaged in or by SkyCity (including by an employee of SkyCity) which constitutes:

- a criminal offence such as fraud, theft, assault or wilful damage;
- a serious risk to the maintenance of law, including the prevention, investigation and detection of offences or the right to a fair trial;
- a serious risk to public health or public safety, the health and safety of any individual, or the environment;
- an unlawful, a corrupt, or an irregular use of public funds or public resources; or
- behaviour that is oppressive, unlawfully discriminatory, or grossly negligent, or that is gross mismanagement.

A report in relation to any conduct which is not 'serious wrongdoing' as detailed above may not qualify for the protections at law under the Protected Disclosures (Protection of Whistleblowers) Act 2022 but will still be considered under this Policy.

Eligible Recipients

In addition to safe2tell, under New Zealand legislation you can also report serious wrongdoing to other 'Eligible Recipients', which includes the SkyCity Senior Leadership Team and Board of Directors, and any Appropriate Authority. An Appropriate Authority includes:

- the head of any public sector organisation;
- any officer of Parliament (which does not include a Minister or a Member of Parliament);
- the membership body of a particular profession, trade, or calling with the power to discipline its members (for example, the New Zealand Law Society); and
- other specific regulatory bodies, including for example:
 - the Human Rights Commission (for concerns about bullying, discrimination harassment or racism);
 - WorkSafe (for concerns about health and safety); and
 - the Ombudsman (for concerns about whistleblowing and protected disclosures).

Specific protections and remedies

Legislative protections which may be available in respect of a protected disclosure with respect to New Zealand are set out below.

New Zealand legislation requires an Eligible Recipient to use their best endeavours to keep information that might identify the Eligible Person confidential, unless they consent to the release of the identifying information or there are reasonable grounds to believe the release of the identifying information is essential to:

- the effective investigation of the disclosure;
- prevent serious risk to public health, public safety, the health or safety of any individual, or the environment;

- comply with the principles of natural justice; or
- an investigation by a law enforcement or regulatory agency for the purpose of law enforcement.

Where SkyCity considers the release of the identifying information essential to:

1. the effective investigation of the disclosure;
2. prevent a serious risk to health and/or safety of an individual, the public or the environment;
3. comply with the principles of natural justice; or
4. an investigation by a law enforcement/regulatory agency for the purposes of law enforcement,

then, before releasing identifying information for a reason described:

- in 1 or 3 above, SkyCity must consult the discloser about the release; or
- in 2 or 4 above, SkyCity must, if practicable, consult the discloser about the release.

SkyCity may (after consulting with you and the intended Eligible Recipient of the referral) refer the disclosure to an Appropriate Authority (defined in the 'Eligible Recipients' section above). The Appropriate Authority that receives the referral becomes the 'receiver of the disclosure' for the purposes of the New Zealand legislation.

Where the New Zealand legislation applies and you are a SkyCity employee, you are protected from retaliation as a result of a protected disclosure. If this protection from retaliation is breached by SkyCity, and you are a SkyCity employee, you will have a 'personal grievance' under the Employment Relations Act 2000. It is also a breach of the Protected Disclosures (Protection of Whistleblowers) Act 2022 and the Human Rights Act 1993 for you (whether or not you are a SkyCity employee) to be treated less favourably (or to be threatened with less favourable treatment) as a result of a protected disclosure.

You will not be liable to any civil, criminal, or disciplinary proceeding because of making a protected disclosure. However, these statutory protections do not grant immunity for any misconduct you have engaged in that is revealed in a protected disclosure.

Support and information

Confidential support and counselling is available to SkyCity employees via the Employee Assistance Programme (**EAP Services**).

EAP Services can be accessed by:

- calling **0800 327 669**;
- visiting their website: [click here](#) for information;
- their application 'EAP Now': [click here](#) for information; and/or
- contacting the SkyCity Connect team by email at connect@skycity.co.nz or calling 0800 759 463 ext 6235.

The Ombudsman [website](#) contains further guidance and information on making a disclosure, including a checklist for making protected disclosures, and contact details for the above listed Appropriate Authorities.

If you have concerns with the way the investigation is progressing or the outcome of an investigation, you can contact the Ombudsman (info@ombudsman.parliament.nz).

Appendix 3 – Australian legislation

This Appendix sets out Australian-specific legislation which applies where a report is made from Australia, or the concern/report relates to SkyCity's Australian business.

Protection at law

Under Australian law, legislative protections are available to an individual who is, or has been, in a relationship with SkyCity Australia, including:

- an officer or employee of SkyCity Australia;
- a supplier or goods and services to SkyCity Australia (whether paid or unpaid); and
- a relative or dependent of any of the above (including a spouse or a dependent).

Any person who makes a report and falls within the description above is defined as an 'eligible individual' for the purposes of this section. The 'eligible individual' is an Eligible Person under this Policy and will be entitled to legislative protections if they report disclosable conduct to an Eligible Recipient.

Protected disclosures

To be a protected disclosure qualifying for protection under the *Corporations Act 2001* (Cth) (**Corporations Act**) or the *Taxation Administration Act 1953* (Cth) (**Tax Act**) (as applicable), the disclosure must relate to 'disclosable conduct' and be made to an Eligible Recipient under the law.

Disclosable conduct is defined below and constitutes Reportable Conduct under this Policy. Other matters disclosed under the Policy but which do not meet these criteria will not qualify for protection under the Corporations Act or Tax Act.

Legal protection for disclosures solely about personal employment-related matters are only available under the law in limited circumstances. A disclosure of a personal work-related grievance will remain protected if, in summary:

- it concerns detriment to you because you have or may be considering making a 'protected disclosure'; or
- it is made to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the law about whistleblowers.

Eligible Recipients

In addition to safe2tell, under Australian legislation you can also report disclosable conduct to other 'Eligible Recipients', which include the SkyCity Chief Risk Officer, an officer or senior manager of SkyCity, or via an auditor or a member of an audit team conducting an audit of SkyCity.

Disclosable conduct

Disclosable conduct includes any conduct engaged in by SkyCity (including an officer or employee of a SkyCity entity) which constitutes:

- misconduct or an improper state of affairs or circumstances in relation to SkyCity;
- an offence against:
 - various Federal enactments (including breaches against legislation administered by the

Australian Securities & Investments Commission (**ASIC**)); or

- any other law of the Commonwealth of Australia that is punishable by imprisonment for a period of 12 months or more;
- breaches of tax law or misconduct in relation to SkyCity's tax affairs; or
- a danger to the public or the financial system.

A report in relation to any conduct which is not 'disclosable conduct' as detailed above may not qualify for the protections at law noted below.

Specific protections and remedies

An eligible individual who reports disclosable conduct in accordance with the processes in this Policy (a 'protected disclosure') can claim certain protections under either the Corporations Act or the Tax Act (in relation to tax misconduct) (collectively '**the Acts**'), provided they have reasonable grounds to suspect such conduct occurred.

The Acts provide that:

- an eligible individual is not subject to any civil, criminal or administrative liability for making the protected disclosure;
- no contractual remedy may be enforced against an eligible individual on the basis of the protected disclosure;
- information relating to a protected disclosure is not admissible in evidence against that individual in criminal proceedings or in proceedings for the imposition of a penalty, other than in proceedings concerning the falsity of the information; and
- an eligible individual who suffers victimisation in relation to their protected disclosure from within SkyCity may be entitled to take criminal or civil proceedings against their victimiser and seek compensation from their victimiser.

An eligible individual who makes a protected disclosure has the right to remain anonymous, and their identity will be kept confidential by the recipient/s of the report unless:

- the individual consents to the disclosure of their identity; or
- the individual's identity is provided as part of a permitted on-disclosure made:
 - in relation to tax misconduct, to a legal practitioner, the Australian Taxation Office or the Australian Federal Police; or
 - in relation to all other disclosable conduct, to a legal practitioner, ASIC, the Australian Prudential Regulation Authority (**APRA**) or the Australian Federal Police; or
- the disclosure of information that might lead to the identity of the individual is reasonably necessary for the purposes of investigation (provided all reasonable steps are taken to reduce the risk of the individual being identified).

Emergency Disclosures

There are some emergency situations where an eligible individual can report disclosable conduct outside of SkyCity's internal procedures.

The Acts provide that an eligible individual can make a protected disclosure to an external journalist or parliamentarian, provided that:

- the individual has previously disclosed the information to ASIC or APRA;

- the individual has reasonable grounds to believe that there is imminent risk of serious harm or danger to public health or safety, or to the financial system, if the information is not acted on immediately;
- a reasonable period has passed since the initial disclosure was made; and
- after the end of the reasonable period, the individual gives the body to whom the initial disclosure was made written notification that they intend to make an emergency disclosure.