

Optus Whistleblower Policy

6 August 2026

Policy Owner: Optus Chief Audit Officer

1. Policy overview

Optus is committed to a culture where people feel free to *speak up* if they see something that is not right. Speaking up can be done in many ways, and a disclosure under this Whistleblower Policy (**Policy**) is one of the options available to you.

1.1. Who does it apply to?

This Policy applies to all Workers, and compliance is mandatory. Others may also make a Whistleblower Disclosure under this Policy, as set out in section 3.

1.2. Key takeaways

Optus encourages people to speak up in their day-to-day work, including via your People Leader, or via a business support team like the Security & Risk, Compliance, People & Culture and Fraud Risk Management Teams. However, you may be able to make a disclosure as outlined in this Policy for extra support and legal protections that only apply to Whistleblower Disclosures made under this Policy.

This Policy is important as it supports Optus' values and commitment to having a safe environment in which concerns regarding misconduct, impropriety or wrongdoing at Optus can be raised confidentially and without fear of reprisal or detrimental treatment.

Every disclosure made under this Policy will be assessed and responded to fairly, objectively and confidentially, including by the conduct of any investigation. Where you can be contacted, you will receive updates on the progress of your disclosure.

Optus is also committed to ensuring that any person who is the subject of a whistleblower

disclosure is treated fairly, objectively, and with respect throughout the process.

Not all matters that people speak up about will satisfy the legal criteria to be a Whistleblower Disclosure under this Policy – for example, certain behaviour may have occurred, but it may not meet the legal criteria in section 3. If that happens, this Policy does not apply, however, one of Optus' other policies may apply and the matter will be handled under it. For example, a matter may be raised which requires an investigation under Optus' Managing Workplace Grievances Policy instead of this Policy.

Optus wants you to speak up under this Policy (and in any instance) without fear of negative consequences – it is okay to raise something if you have reasonable grounds for concerns, even if you later turn out to be mistaken.

You can choose to remain anonymous when making a disclosure under this Policy, and your entitlement to legal protection is not affected by doing so.

The **DIAGRAM** below shows the whistleblower process flow from raising a disclosure through to closure under this Policy.

1.3. Other policies & documents

The following are related policies and documents:

- **Optus Code of Conduct**
- **Optus Conflict of Interest Policy**

Separately, the following policies and documents may apply to matters raised which do not satisfy the legal criteria to be a Whistleblower Disclosure under this Policy:

- **Optus Managing Workplace Grievances Policy**
- **Singtel Group Fraud Investigation Policy**



2. Purpose

Optus is committed to a culture where people feel free to speak up, whether anonymously or otherwise. This Policy sets out the rights and responsibilities of people involved in a Whistleblower Disclosure or the investigation. It is designed to produce the following outcomes:

- people who do not feel free to *speak up* in other ways will know (a) whether they are entitled to be protected as a Whistleblower under this Policy, (b) how to make a Whistleblower Disclosure and (c) how such disclosures will be handled by Optus;
- people will know they are protected and supported (including in terms of the right to be anonymous), and their disclosure will be handled fairly, objectively and confidentially; and
- Optus will meet its legislative and regulatory obligations.

3. Who is eligible for Whistleblower protection under this Policy?

To receive the protections of a Whistleblower under this Policy, you must:

- be an Eligible Person as set out in section 3.1;
- disclose information regarding the type of matters set out in section 3.2 – i.e. Reportable Conduct; and
- disclose that information via one of the Whistleblower Channels set out in section 3.4.

3.1. Who is an Eligible Person?

You are an Eligible Person, and can make a protected Whistleblower Disclosure under this Policy, if you are a:

- current or former Worker of Optus;
- current or former Director or Officer of Optus;
- current or former service provider or supplier of goods to Optus (whether paid or unpaid);
- current or former employee of a service provider or supplier to Optus (whether paid or unpaid);
- Associate of Optus; and
- Family Member of any individual identified above.

You can choose to disclose information anonymously if you wish – see further information on this in section 6.1.

3.2. What is Reportable Conduct covered under this Policy?

Reportable Conduct is any past, present or likely future activity, behaviour or state of affairs that constitutes misconduct¹ or an improper state of affairs at Optus. It typically involves unlawful conduct or a breach of compliance or regulatory standards. However, Reportable Conduct does not always involve breaking the law – for example, it may also include conduct indicating a systemic issue that a regulator should know about or business behaviours and practices that may cause consumer harm.

Reportable Conduct may include behaviour or a state of affairs that is or includes:

- dishonest or corrupt behaviour, including soliciting, accepting or offering a bribe, facilitation payment or other such benefits or inducements;
- an actual or attempted breach of any applicable laws or regulations, including theft, misappropriation of funds, prohibited trade practices, fraud, human rights concerns such as modern slavery, illicit drug sale or use, violence or threatened violence, or criminal property damage;
- complaints about Optus' compliance with Australian Competition and Consumer Law;

¹ Misconduct includes fraud, negligence, default, breach of trust and breach of duty.

- misconduct or an improper state of affairs relating to accounting, internal controls, compliance, internal or external audit matters, and financial reporting;
- misconduct or an improper state of affairs or circumstances in relation to Optus' Tax Affairs, or the Tax Affairs of an Associate of Optus;
- an activity that poses a significant risk to people, property, operations or the environment;
- an activity that constitutes a danger to the public, environment or financial system;
- unfair or unethical dealings with a Customer, supplier or member of the public;
- conduct that is damaging to Optus' financial position or reputation;
- breaches of Optus' policies or Code of Conduct that are wilful or serious, and which are systemic or could have significant implications for Optus;
- concealment of Reportable Conduct; and
- engaging, or threatening to engage, in Detrimental Conduct against a person who has or is believed to have spoken up, or is planning to speak up, under this Policy, where this is the reason for the Detrimental Conduct.

3.3. What is not Reportable Conduct?

The following are matters which are not Reportable Conduct, and not covered by this Policy:

3.3.1. Workplace Grievances

Personal Workplace Grievances are not generally considered Reportable Conduct. Personal Workplace Grievances are issues that have, or tend to have, implications for you personally in connection with your employment, including:

- an interpersonal conflict between you and another Worker (including your People Leader); or
- a decision relating to your employment, such as an investigation into your conduct, disciplinary action (including dismissal), remuneration, terms and conditions, transfer, promotion or redundancy, performance management/reviews and feedback, or other work and employment related matters or concerns.

Reports of this nature do not qualify for protection under the Whistleblower Laws, but Optus does want you to speak up about such matters. We encourage you to raise these types of concerns in accordance with the **Optus Managing Workplace Grievances Policy** – these will be handled confidentially, and can be done anonymously, and you may be eligible for protections under other legislation, including Employment Law.

That said, a personal work-related grievance may qualify for protection under this Policy if:

- it also raises matters that qualify for protection under Whistleblower Laws;
- it has significant implications for Optus beyond an individual or small grouping level (for example, a system error that has resulted in unauthorised access to, or exposure of, personal data at scale);
- it relates to conduct that constitutes a material breach of Employment Laws (or other laws punishable by imprisonment for a period of 12 months or more);
- there has been conduct that represents a danger to the public, or misconduct beyond your personal circumstances; or
- it relates to detriment caused to someone who has made or may make a Whistleblower Disclosure.

If the above circumstances apply, your report may be classified as a Whistleblower Disclosure under this Policy.

3.3.2. Customer Complaints

This Policy does not apply to Customer feedback and complaints, unless a Customer is raising a matter that qualifies as Reportable Conduct under section 3.2 of this Policy – for example, a complaint about Optus' compliance with Australian Competition and Consumer Law may be covered by this Policy.

For Customer complaints that are not Reportable Conduct, you can raise your complaint here: [Feedback & Complaints | Optus](#).

3.3.3. How are such complaints handled?

If you raise a matter to one of the channels identified in section 3.4 below that is assessed as not Reportable Conduct, the complaint will be passed to an appropriate team for investigation. If you have provided a means to be contacted, we will advise you of this as set out in section 5.1 below.

3.4. Which Whistleblower Channel should I disclose to?

If you wish to speak up under this Policy, you can use any of the confidential Whistleblower Channels below.

3.4.1. External Whistleblower Hotline

You can make a disclosure to the Optus Whistleblower Hotline by telephone, email or via the website at any time. This is a 24-hour service operated externally by PKF Integrity. The contact details are set out below:

Email: optushotline@pkf.com.au

Telephone: 1800 500 892

Website: <https://talkintegrity.com/?optus>

3.4.2. Whistleblower Protection Officer (WPO)

You can also make a disclosure directly to a Whistleblower Protection Officer (**WPO**). These people have been authorised by Optus to receive disclosures from Whistleblowers.

3.4.3. Other Eligible Recipients at Optus

Alternatively, disclosures can be made to any one of the following Eligible Recipients:

- An Officer or Senior Manager at Optus – these are the Optus Directors, a Company Secretary or members of Optus' Executive Team;
- A member of Optus' external auditor or internal audit team;
- An actuary of Optus; or
- If the disclosure concerns our Tax Affairs or the Tax Affairs of an Associate of Optus; our registered tax or BAS agent, or an employee or Officer at Optus who has functions or duties relating to our Tax Affairs.

3.5. Other disclosure options outside of Optus

We encourage whistleblowers, where possible, to make disclosures to us in the first instance via any of the Whistleblower Channels above. That said, the Whistleblower Laws also provide that protected disclosures can be made to external parties, such as Australian Securities & Investments Commission, the Commissioner of Taxation,, Members of Parliament or journalists.

Further information about these disclosure options is also set out at Annexure 1.

4. Things for you to consider when making your disclosure

When you are making a disclosure under this Policy, we encourage you to:

- identify that you are making a Whistleblower Disclosure under this Policy;
- advise the Eligible Recipient as to whether you wish to remain anonymous completely, or if for example you agree to the WPO or WIO knowing your identity and contact details; and
- be as specific and provide as much detail as possible (including with examples, dates, names of people involved etc). The more specific the information you provide, the more you enable Optus to have a thorough assessment and investigation done.

If you make a disclosure under this Policy, you are expected to have reasonable grounds to suspect that the information you are disclosing is true. Please note that:

- You will not be penalised if the information turns out to be incorrect.
- Deliberate false reporting is considered a serious matter and may result in disciplinary proceedings, up to and including termination of employment.

5. What happens after I speak up under this Policy?

5.1. Assessment

When your disclosure is received, it will be assessed to consider whether the report:

- was raised by an Eligible Person;
- was raised through a Whistleblower Channel; and
- raises potential Reportable Conduct.

If all three apply, your report will be classified as a Whistleblower Disclosure and will be managed in accordance with this Policy. The Whistleblower Disclosure will then be referred to the WIO or an appropriate Investigation Team (unless a conflict exists, refer to section 5.3).

If any of the criteria are not met, you will be notified of this and you will be provided with an alternate channel for resolution in accordance with the appropriate policies and procedures (for example, under the Managing Workplace Grievance Policy).

If your Whistleblower Disclosure does not contain sufficient information to investigate, the Eligible Recipient or a WPO, or the WIO or Investigations Team (if the Whistleblower Disclosure has been referred), will attempt to request additional information from you. If additional information cannot be obtained from you and the investigation cannot proceed, the Whistleblower Disclosure will be closed, and you will be informed if you are contactable.

5.2. Response & Investigation

The process for responding to and investigating Whistleblower Disclosures may vary depending on the nature of the disclosure, as well as whether you have chosen to remain anonymous and are contactable.

If you make a Whistleblower Disclosure under this Policy:

- you will be contacted as soon as possible to acknowledge receipt of your Whistleblower Disclosure;
- your disclosure will be considered and assessed and a decision will be made as to how it is addressed, including whether it should be formally investigated or internally resolved. In terms of this:
 - it may be determined that no investigation is necessary - for example, because (i) there is already sufficient objective evidence available in the Whistleblower Disclosure to make a determination without further investigation, or (ii) even if proven, the matters disclosed do not constitute actionable misconduct or wrongdoing (i.e. Reportable Conduct under this Policy); and
 - Optus may also not be able to undertake an investigation if we are not able to contact you (for example, if you are anonymous and do not provide a means of contacting you);
- if an investigation is required, it will be:
 - conducted confidentially, fairly, objectively, and without bias;
 - conducted by an investigation team (or teams if your complaint covers several areas) with appropriate expertise in the specific matter or matters raised in the complaint; and
 - progressed as efficiently as possible, noting that the length and complexity of the investigation will depend on the nature of the matters raised in the Whistleblower Disclosure;
- actual or potential conflicts of interest will be considered, and Optus will ensure these are appropriately addressed including in terms of the investigation – including having an external party conduct the investigation if required due to conflicts or sensitivities (see section 5.3 below for how conflicts of interests are managed);

- Optus will aim for the investigation to be concluded within two months from the date you made your Whistleblower Disclosure. However, that timeframe may vary depending on:
 - the complexity of the issues raised;
 - the nature and extent of the information you provided; or
 - how often you communicate with us.
- If you are available to be contacted during the investigation, you can nominate how and whether you want to be anonymous or not. If you are contactable, you can expect the Investigator to provide you with:
 - progress updates; and
 - additional questions in relation to your Whistleblower Disclosure (if needed);
- while you have the option to not engage with the Investigator, this may impact the ability to fully investigate your Whistleblower Disclosure, especially if the Investigator is unable to ask you clarifying questions;
- where possible, the investigation outcome will be provided to you. This will generally be confirmation that your concerns have been either substantiated, partially substantiated, or not substantiated. If your concerns are substantiated (in whole or in part), then appropriate disciplinary steps or other action may be taken. Due to confidentiality reasons, you will not be provided with details of action taken;
- you will not receive a copy of any investigation report;
- if you believe the investigation outcome is inappropriate, you can lodge a complaint – see section 7 below; and
- the Optus Board Audit Committee will receive an anonymised summary of reports made under this Policy at least quarterly and additional information about any material incidents raised.

5.3. Conflicts of Interest

The WPO will assess all reports for potential, perceived or actual conflicts of interest prior to referring a matter. The WPO and Investigator also monitor Whistleblower Disclosures for any potential, perceived or actual conflicts of interest during an investigation and will escalate when required.

Where a conflict of interest (actual, perceived or potential) is identified, steps will be taken to ensure the conflict is effectively managed on a case-by-case basis, consistent with the Optus Conflict of Interest Policy.

Reports will be escalated to the Policy Owner, or one or more of the WPOs, (whichever is appropriate) where the report relates to a member of the Policy Owner's team.

It may be determined that, to manage a conflict, an alternate team(s) (with input from external advisers as needed) assume the responsibilities of the WPOs or the Investigations Team in relation to the management of an individual Whistleblower Disclosure.

Reports will be escalated to the Optus CEO where the report relates to a WPO or a member of the Optus Executive team, unless the report pertains to the CEO in which case it will be escalated to the Optus Board Audit Committee Chairman.

6. Confidentiality, protection & support

If you are an Eligible Person and you make a Whistleblower Disclosure about Reportable Conduct to an Eligible Recipient under this Policy, you will be protected and supported as a Whistleblower in the following ways.

A full list of the relevant protections available under the law are set out at Annexure 1.

6.1. Confidentiality – protecting your identity

We take our obligation to protect your confidentiality seriously. When reporting a Whistleblower Disclosure, you can choose to remain anonymous or disclose your identity. Please advise the Eligible Recipient you are making your disclosure to whether you wish to remain anonymous or how you would like your identity

managed.

If you choose to disclose your identity it will be protected in accordance with this Policy at all stages of the process. Your identity will only be known by a select number of people including:

- the Eligible Recipient;
- the Investigator (and select members of the Investigations Team);
- the WPOs; and
- legal advisers if legal advice is sought.

Your identity or identifying information that you have disclosed under this Policy will not be disclosed to anyone else, unless you provide your consent or it is otherwise permitted by law (e.g. where it is reasonably necessary to disclose information for the purposes of an investigation, and all identifying details have first been removed).

If you wish to remain anonymous, you can decline to answer any questions the Investigator has if you feel they could reveal your identity. We do, however, encourage you to maintain ongoing two-way communication so that we can ask questions or provide feedback or if you identify further evidence that you can provide. You can change your mind at any time and disclose your identity to the Investigator even if you initially requested anonymity. You may also choose to disclose your identity to the WPO only. This will also help us to protect you against any Detrimental Conduct.

The information provided in your Whistleblower Disclosure may be disclosed as required for the purpose of investigating the matter under this Policy. The information may also be disclosed for the purpose of us obtaining legal advice. Reasonable steps will be taken to reduce the risk that you could be identified as part of any process conducted under this Policy. This will be achieved by removing information relating to your identity or other information likely to lead to your identification to the extent we are able to do so.

All information received from you, as well as the fact that you have reported a Whistleblower Disclosure, and any record produced as part of an investigation, will be stored securely.

Whether you remain anonymous will not affect the protections available to you under Whistleblower Laws.

6.2. Protecting you from detriment

Optus will not tolerate a Whistleblower being subjected to or threatened with negative consequences or detriment from making a Whistleblower Disclosure – this is Detrimental Conduct. Engaging in Detrimental Conduct is against the law and is a breach of this Policy and Optus' Code of Conduct. It includes actions such as:

- disciplinary action, including dismissal, suspension, or demotion;
- harassment, bullying, intimidation or threats;
- current and future discrimination or bias, including being overlooked for future promotions and career;
- opportunities or other alteration of a person's position or duties to their disadvantage;
- harm or injury including psychological harm;
- damage to your property, reputation, business, financial position, or any other damage; or
- threatening (either expressly or implicitly, conditional or unconditional) to carry out any of the above actions.

Reasonable actions to protect you, manage your conduct or manage performance are not considered Detrimental Conduct. Additionally, outcomes resulting from organisational change or remuneration decisions are not considered Detrimental Conduct unless they occur because of your Whistleblower Disclosure.

Protection and support will be provided to you when you make a Whistleblower Disclosure. However, we will not be able to provide the same level of protections if you are not directly employed by Optus as we can to our employees. We will offer protection and support to external Whistleblowers as far as is reasonably practicable.

We assess and monitor risks associated with wellbeing and Detrimental Conduct when we receive your Whistleblower Disclosure, as well as throughout the investigation process. Where such risks are identified, action is taken (as appropriate) to ensure you are supported and protected.

If you implicate your own conduct in your Whistleblower Disclosure you will not be given immunity from investigation, disciplinary action, criminal prosecution and/or civil liability. The same applies to anyone assisting in an investigation. However, we may take your Whistleblower Disclosure and cooperation with the investigation into consideration when determining disciplinary or other actions.

6.3. Wellbeing support

Wellbeing support is automatically available to any Optus employee who speaks up under this Policy via Optus' Employee Assistance Program (EAP).

Employees can book an EAP support (telephone or onsite) appointment by:

- Phone: 1800 273 865
- Online via the Telus Health site (<https://optus.one.telushealth.com/library/employee-assistance>)
- Email Telus Health (aus_optusonsitesupport@lifeworks.com)

If you are not an Optus employee and believe you need wellbeing support, please let your WPO or the Investigator know and they will advise you on what support can be provided.

6.4. Fair treatment

Optus recognises the importance of ensuring that all people involved in or mentioned in a Whistleblower Disclosure are treated fairly, and will seek to ensure this through:

- handling information in accordance with this Policy; and
- providing those eligible with wellbeing support through Optus' Employee Assistance Program.

7. Lodging a complaint

If you consider that:

- this Policy has not been followed, including a breach of confidentiality;
- an investigation outcome is inappropriate; or
- an act (or concern about an act) of detriment has not been adequately addressed,

you can notify your concerns to the WPO, or alternatively to the Policy Owner.

8. What to do if you receive a Whistleblower Disclosure

8.1. If you are an Eligible Recipient

If you are an Eligible Recipient and you receive a report that may constitute Reportable Conduct under this Policy, do not forward to or discuss the report with anyone such as your People Leader or ExCo member, the People team or relevant business contact.

Do not attempt to investigate the matter yourself. Instead, contact the [Optus Legal Team] and they will support you to advise if it is potentially a Whistleblower Disclosure and if so, help you ensure that Whistleblower consent has been provided to submit the report to a WPO. You must keep the disclosure confidential, even after it has been referred to the WPO.

8.2. If you are not an Eligible Recipient

If you are not an Eligible Recipient and you receive information where the person has identified themselves as a Whistleblower, or you believe the individual is wanting to be a Whistleblower:

- do not share the information or the identity of the individual, and contact a WPO or the Optus Legal Team

for further guidance; and

- if possible, inform the individual of the Whistleblower Channels to use under this Policy.

9. Breach of this Policy

Non-compliance with this Policy could have serious consequences for Optus. A breach of this Policy, including breaches of confidentiality or engaging in Detrimental Conduct will not be tolerated and may result in disciplinary action up to and including dismissal. A breach of this Policy may also attract civil and/or criminal penalties for the individual and/or Optus.

Potential breaches of this Policy will be investigated as follows:

- if the potential breach relates to the Policy or investigation process, the Policy Owner (or Optus Legal if they are conflicted) will be responsible for ensuring it is investigated by a person who is independent of the potential breach;
- if the potential breach relates to Detrimental Conduct, it will be investigated by the WPO, with support from internal or external specialist resources where required; and
- other breaches will be investigated as appropriate.

10. Policy ownership, approval & review

In terms of the ownership approval and review of this Policy:

- this Policy is owned by the Policy Owner;
- this Policy and material changes to it are approved by the Board (including with endorsement by the Board Audit Committee if appropriate);
- the Policy Owner may approve non-material changes to this Policy;
- for questions of interpretation and/or application, the Policy Owner (with input from Optus Legal as required) will be the decision-maker;
- the Policy Owner will issue guidance from time to time in connection with this Policy;
- this Policy is published internally on Optus' intranet, and also on Optus' public website; and
- this Policy must be reviewed every two years to ensure it remains relevant, fit for purpose.

11. Roles & responsibilities

The key roles and responsibilities include:

Role	Responsibilities
Eligible Person	• Have reasonable grounds to make a Whistleblower Disclosure • Advise whether you wish to remain anonymous
Eligible Recipient	• Receive Whistleblower Disclosures under this Policy and follow this Policy • Maintain confidentiality about Whistleblower Disclosures in accordance with this Policy
Optus Legal Team	Advise Eligible Recipients, WPOs and Investigators on how to comply with the requirements of this Policy and the Whistleblower Laws, including with respect to a particular Whistleblower Disclosure.
Whistleblower Investigation Officer (WIO)	• Determine whether a Whistleblower Disclosure should be investigated and if so, conduct the investigation in a timely manner

Role	Responsibilities
	- Provide feedback on the progress and timeframes of the investigation to the Whistleblower, as appropriate - Where appropriate, inform the Whistleblower of the investigation findings
Whistleblower Protection Officers (WPOs): - Chief People Officer - Chief Security & Risk Officer - Chief Compliance Officer	- Be a point of contact for Whistleblowers (including potential Whistleblowers) - Protect and safeguard the interest of Whistleblowers - Review issues raised by Whistleblowers and ensure they are appropriately escalated and managed in accordance with this Policy - Seek advice from Optus Legal on how to comply with the Whistleblower Laws, as appropriate.
Policy Owner Chief Audit Officer	- Ensure the adequacy of this Policy and the underlying processes - Report on Whistleblower Disclosures to the Optus Board Audit Committee - Review the Policy on a biennial basis and present to the Board Audit Committee and Board for approval

12. Interaction with Singtel Group Whistleblower Policy

Optus' parent entity is Singapore Telecommunications Limited (**Singtel**). Singtel has a Group Whistleblower Policy, however, any whistleblower matters relating to Optus are to be dealt with under this Policy. This Policy aligns with the Singtel Group Whistleblower Policy to the maximum extent possible under Australian legal and regulatory requirements.

13. Definitions

In this Policy:

Associate means any individual who is:

- An Associate within the meaning of the Corporations Act (such as a Director or Company Secretary of Optus or one of its related bodies corporate); or
- If the disclosure relates to our Tax Affairs, an associate within the meaning of section 318 of the *Income Tax Assessment Act 1936* (Cth).

Board means the Optus Board of Directors.

contractor means a contingent worker or SOW contractor engaged by Optus.

contingent worker means an individual engaged or sourced through a labour hire or recruitment service provider from Optus' approved panel of labour hire and recruitment service providers established and managed by Optus People & Culture

Corporations Act means the *Corporations Act 2001* (Cth)

Customer means a person who acquires, is seeking or who may be seeking to acquire an Optus product or service.

Detrimental Conduct means threats or actual negative consequences or detriment from making a Whistleblower Disclosure, and includes the actions set out in section 6.2.

Director means a member of the Board.

Eligible Person means a person eligible to make a protected Whistleblower Disclosure under this Policy and the Whistleblower Laws, as set out in section 3.1.

Eligible Recipient means a person eligible to receive a Whistleblower Disclosure under this Policy, as set out in section 3.4.

employee includes casual, part-time, and full-time employees of Optus.

Employment Law includes the *Fair Work Act 2009* (Cth) and State and Federal anti-discrimination and work health and safety legislation.

Family Member means:

- a) a spouse (including a married, registered or de facto partner) of the individual;
- b) a child parent or sibling of the individual; or
- c) a dependant of the individual or their spouse; or
- d) another relative of the individual within the meaning of the Corporations Act.

Investigations Team means the Internal Audit team, or other specialist investigations teams within or engaged by Optus that are selected to investigate a matter due to their expertise (such as the Fraud team, or the People & Culture team).

Investigator means the investigator of a Whistleblower Disclosure which may include the WIO or an appropriate member of the Investigations Team.

Officer means an officer within the meaning of section 9 of the Corporations Act and includes a Director or Company Secretary.

Optus means Singtel Optus Pty Limited and all of its related bodies corporate, including Singapore Telecom Australia Investments Pty Limited and subsidiaries of Singtel Optus Pty Limited.

People Leader means the person a Worker reports to.

Personal Workplace Grievance means the matters described in section 3.3.1.

Policy means this Whistleblower Policy.

Policy Owner means the Chief Audit Officer.

Reportable Conduct means the types of matters described in section 3.2, excluding Personal Workplace Grievances.

Senior Manager means Optus Directors, Company Secretaries and members of the Optus Executive team.

Singtel means Singapore Telecommunications Limited.

Statement Of Work contractor (SOW contractor) means individuals engaged or employed by a commercial supplier of goods or services to Optus.

Taxation Administration Act means the *Taxation Administration Act 1953* (Cth).

Tax Affairs means affairs relating to any tax imposed by or under, or assessed or collected under, a law administered by the Australian Commissioner of Taxation.

Whistleblower means:

- a) a person who is eligible for protection as a whistleblower under this Policy; and
- b) a person who is eligible for protection as a whistleblower under the Whistleblower Laws because they have made a protected disclosure to an external party.

Whistleblower Channels means the various options set out in section 3.4 for an Eligible Person to make a Whistleblower Disclosure under this Policy.

Whistleblower Disclosure means a matter raised by an Eligible Person which is assessed as Reportable Conduct under this Policy as set out in section 5.1.

Whistleblower Investigation Officer and **WIO** means the Chief Audit Officer, and any nominated delegate(s) in the Internal Audit Team.

Whistleblower Laws means either both of the regimes contained in Part 9.4AAA of the Corporations Act and Part IVD of the Taxation Administration Act.

Whistleblower Protection Officer and **WPO** means any or all of the following persons: Chief People Officer; Chief Security & Risk Officer; Chief Compliance Officer.

Worker means a natural person engaged by Optus, including all employees (casual, part-time and full-time), Directors, secondees, interns, people on work experience and contractors acting in any jurisdiction in which Optus operates.

14. Policy information

Policy Approver	Board
Policy Owner	Chief Audit Officer
Policy Author	Chief Audit Officer
Key Stakeholder	Head of Governance
Version	1.0
Date Approved	6 August 2026
Next Review Date	August 2028

Annexure 1

Specific legal protections and remedies

Additional legislative protections under Australia's corporate whistleblowing regime may also be available if you make a protected Whistleblower Disclosure, including but not limited to:

- compensation for loss, damage or injury suffered as a result of Detrimental Conduct;
- an injunction to prevent, stop or remedy the effects of the Detrimental Conduct;
- an order requiring an apology for engaging in the Detrimental Conduct;
- if the Detrimental Conduct wholly or partly resulted in the termination of an employee's employment, reinstatement of their position or a position of a comparable level; and
- if the court thinks appropriate, an order for exemplary damages; and
- any other order the court thinks appropriate.

The law also states that if you make a protected Whistleblower Disclosure:

- in some circumstances (e.g. if the disclosure has been made to a regulator) the information you provide is not admissible in evidence against you in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information;
- you are not subject to any civil, criminal or administrative liability (including disciplinary action) for making the disclosure; and
- no contractual or other remedy may be enforced or exercised against you on the basis of the disclosure.

The protections and remedies summarised above also apply to disclosures protected by the *Taxation Administration Act*, which largely mirror Australia's corporate whistleblowing regime but contains some tax-specific criteria (see table below).

Protected Whistleblower Disclosures, including public interest disclosures and emergency disclosures

Optus encourages you to make disclosures under the Policy, and to use the reporting framework described in the Policy if you have any questions regarding how your disclosure has been addressed. Certain information that is disclosed to certain people is protected by law (even if that disclosure did not follow the processes in this Policy). Examples are outlined in the table below.

Information reported or disclosed	Recipient of disclosed information
General disclosable matters • Information about actual or suspected misconduct, or an improper state of affairs or circumstances in relation to Optus • Information that Optus has engaged in conduct that: ○ contravenes or constitutes an offence against certain legislation (e.g. the Corporations Act); ○ represents a danger to the public or the financial system; or ○ constitutes an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more. Note that Personal Workplace Grievances are not protected disclosures under the law, except as noted in section 3.3.1.	Recipients for any general disclosable matters • A person or other Whistleblower Channel authorised by Optus to receive protected disclosures – ie, Whistleblower Channels under this policy (see section 3.4) • An Officer or Senior Manager at Optus • A member of Optus' external auditor or internal audit team • An actuary of Optus • ASIC or APRA or another body prescribed by regulation • A lawyer for the purpose of obtaining legal advice or legal representation regarding the whistleblowing laws

Information reported or disclosed	Recipient of disclosed information
Tax-related disclosable matters Information about misconduct, or an improper state of affairs or circumstances, in relation to the Tax Affairs of Optus or an Associate, which the discloser considers may assist the recipient to perform functions or duties in relation to the Tax Affairs of the Optus or an Associate	Recipients for any tax-related disclosable matters • A person authorised by Optus to receive reports of tax-related disclosable matters • A member of Optus' external auditor or internal audit team • A registered tax agent or BAS agent who provides tax services or BAS services to Optus • An Officer or Senior Manager at Optus • An employee or Officer of the Company who has functions or duties that relate to the Tax Affairs of Optus • A lawyer for the purpose of obtaining legal advice or legal representation • A medical practitioner or psychologist in certain circumstances
Further tax-related information Information that may assist the Commissioner of Taxation to perform his or her functions or duties under a taxation law in relation to Optus	Recipients for any further tax-related information • Commissioner of Taxation or Tax Practitioners Board • A lawyer for the purpose of obtaining legal advice or legal representation

In certain limited circumstances, disclosures can also be made to a journalist or parliamentarian and qualify for the protections above and set out in the Policy. A 'public interest disclosure' is the disclosure of information to a journalist or a parliamentarian where certain criteria are satisfied, including that at least 90 days have passed since the disclosure was made to ASIC or APRA and additional written notices have been given. An 'emergency disclosure' is the disclosure of information to a journalist or parliamentarian, where different criteria are satisfied.

In both cases, the criteria to be satisfied is detailed and failing to meet the criteria may mean the disclosure is not protected. For this reason, you should consider obtaining legal advice before making a public interest disclosure or an emergency disclosure.