

## GPT Whistleblower Policy

### Everyone counts. Speak up.

At GPT, we create experiences that drive positive impact for people, place and planet. We are guided by what's right by people. We must not be, or be perceived to be, involved in any form of illegal, improper or unethical conduct. It is everyone's responsibility to raise concerns about improper or unlawful conduct. At GPT, we **speak up. Everyone counts.**

### When to make a whistleblower report

The most important thing you need to know is that if you have, or used to have, a relationship with GPT, and you have seen or suspect misconduct, we want you to report it to us, and you'll be protected. Later in this Policy we explain in detail who can be a protected whistleblower, what kinds of conduct to report, how to report, what protections are available and other details of our whistleblower program.

### How to make a whistleblower report

You are encouraged to report any concerns of misconduct to GPT by emailing the **Whistleblower Program** at [whistleblowerprogram@gpt.com.au](mailto:whistleblowerprogram@gpt.com.au) or using our secure, external, confidential and independent provider **Your Call**. Your Call can be contacted in these ways:

- **Phone:** Call 1300 790 228 between 9am and midnight (AEST), Monday to Friday
- **Email:** [gpt@yourcall.com.au](mailto:gpt@yourcall.com.au)
- **Online:** visit <http://www.your-call.com.au> and click "Make a report" using GPT2019 as the organisation ID
- **If you are deaf or have a speech impairment:** you can contact Your Call by choosing your contact method at [relayservice.gov.au](http://relayservice.gov.au) and request Your Call's hotline 1300 790 228.

### Whistleblowers are protected

We take very seriously our commitment to creating a culture where people feel safe to speak up, and where we listen to what you have to say. Speaking up can help GPT be the best it can be. We will do everything we reasonably can to support whistleblowers and protect them from reprisals. GPT will not tolerate anyone being threatened or subjected to any Detrimental Treatment because it's believed or suspected that they have made, or may make, a whistleblower report. Anyone found to have engaged in this behaviour will face serious disciplinary action, up to and including termination of employment, with or without notice.

### Other types of complaint

Some kinds of complaint are not appropriate for our Whistleblower Program.

- **For personal workplace grievances**, please consult our [Grievance Policy](#).

- **To report a health and safety incident or hazard**, please contact your manager immediately. If you are not a GPT employee, contact us at [www.gpt.com.au](http://www.gpt.com.au) or on (02) 8239 3555, or contact the relevant asset management team via the asset website.
- **For general complaints**, please go to <https://gpt.com.au/complaints>.

## Need more information?

Please read this Policy in full. It includes information about protected whistleblowing, key aspects of our process and where to go for help and more information. You can also contact our Whistleblower Program at [whistleblowerprogram@gpt.com.au](mailto:whistleblowerprogram@gpt.com.au) or contact Your Call.

**You...**

A current or former GPT employee, officer, contractor or volunteer, supplier of goods and services to GPT (or any of their employees), or a relative, spouse or dependant of any of these.

**... can speak up (anonymously, if you choose)...**

If you have reasonable grounds to suspect misconduct or an improper state of affairs or circumstances in relation to GPT, we want to hear about it. You can remain anonymous.

**...to our Whistleblower Program or Your Call...**

Email the GPT Whistleblower Program at [whistleblowerprogram@gpt.com.au](mailto:whistleblowerprogram@gpt.com.au).  
Or, visit <http://www.your-call.com.au> or call 1300 790 228 and quote ID GPT2019.  
You can also report through one of our other whistleblower reporting channels.

**...and we will protect you.**

Protection from unauthorised disclosure of your identity, and from victimisation or other detriment in connection with whistleblowing.

**Whistleblowing on a page**

Read the full Whistleblower Policy for more information on GPT's whistleblowing process.

## 1. Purpose

The GPT Group (GPT) is committed to the highest standards of conduct and ethical behaviour in the way we work and relate to each other. These standards, and our values and expectations, are outlined in our [Code of Conduct](#) and other policies.

We are focused on detecting and eliminating misconduct and promoting and supporting a culture of honesty, integrity, compliance and speaking up, consistent with our values. One of the ways we do this is through our Whistleblower Program.

This Policy describes key elements of our Whistleblower Program, including how to make a whistleblower report, who to report to, how it will be addressed, and the protections and support available, including confidentiality and protection from victimisation.

Capitalised terms are defined in the Dictionary in Section 20 at the end of this Policy.

## 2. Who this Policy applies to – who can be a “whistleblower”?

This Policy applies to an individual who is (or has been):

- A GPT employee or officer (including a director or company secretary),
- A person providing goods or services to GPT (including contractors, suppliers and volunteers) and any of their employees, or
- A relative, spouse or dependant of any of these people.

When any of these individuals disclose reportable conduct in line with this Policy, they are a “whistleblower”.

The behavioural expectations contained in this Policy apply to all directors, officers and employees of GPT.

## 3. How do whistleblowers access legal protection?

Whistleblower Laws provide important protections for whistleblowers. To be a protected whistleblower, whistleblowers and the matters they report must meet certain criteria. This Policy is designed to help ensure you are eligible for legal protection when using our whistleblower program.

To qualify as a protected whistleblower under the Whistleblower Laws, a whistleblower report must be made:

- By a whistleblower, as defined above,
- About reportable conduct in relation to GPT; and
- To our Whistleblower Program, Your Call or one of our other whistleblower reporting channels described in this Policy.

## 4. What is “reportable conduct”?

### 4.1 Misconduct or an improper state of affairs

Broadly, reportable conduct is any suspected misconduct or what the Whistleblower Laws call “an improper state of affairs or circumstances”. The reportable conduct needs to be in relation to GPT. To be protected, you don’t need to have proof of the reportable conduct, but you do need to have reasonable grounds for your suspicion.

Given the breadth of the concepts of “misconduct” and “improper state of affairs or circumstances”, we can’t provide an exhaustive list of the activities that could be reportable conduct. Examples include:

- Breach of any law, including Commonwealth Laws,
- Conduct that represents a danger to the public or the financial system, or that poses a serious risk to health and safety or the environment,
- Criminal conduct (including in relation to theft, illicit drugs, violence or criminal damage to property),
- Fraudulent or dishonest behaviour (including any breach of GPT’s [Anti-Bribery, Fraud and Corruption Prevention Policy](#)) or which is a substantial or persistent waste of company resources,
- Unethical or negligent conduct (including any breach of GPT’s Code of Conduct),
- Conduct that would constitute modern slavery or exploitation of vulnerable workers,
- Bullying, discrimination, sexual harassment or any other form of unacceptable behaviour,
- Victimising or threatening someone in connection with actual, potential or suspected whistleblowing,
- Misconduct or an improper state of affairs or circumstances in relation to GPT’s tax arrangements, or
- Conduct which is likely to cause financial or non-financial loss to, or is otherwise detriment to the interests of, any GPT entity.
- Reportable conduct can also be any of these activities involving third parties where the conduct could have significant implications for GPT.

### 4.2 What about workplace grievances?

The protections under the Whistleblower Laws do not apply to matters that relate solely to Personal Work-Related Grievances (see the Dictionary in Section 20 for examples). If you have a Personal Work-Related Grievance, please refer to our [Grievance Policy](#) or speak to your manager or the Chief People Officer.

If your grievance includes:

- Information about misconduct, or
- Concerns a breach of employment laws punishable by imprisonment for a period of 12 months or more, or
- Indicates that GPT has engaged in conduct that represents a danger to the public, or
- Relates to alleged Detrimental Treatment, or
- Has significant implications for GPT rather than for you personally, it is reportable conduct, and you may report it under this Policy.

If you aren't sure whether your concern meets the criteria for protection under Whistleblower Laws, you should report it to our Whistleblower Program, Your Call or another whistleblower reporting channel in accordance with this Policy. If in doubt, report it.

### 4.3 What about other kinds of concerns?

GPT provides reporting channels for matters that aren't eligible for whistleblower protection:

- **For personal workplace grievances**, please consult our [Grievance Policy](#).
- **To report a health and safety incident or hazard**, please contact your manager immediately. If you are not a GPT employee, contact us at [www.gpt.com.au](http://www.gpt.com.au) or on (02) 8239 3555, or contact the relevant asset management team via the asset website.
- **For general complaints**, please go to [www.gpt.com.au/complaints](http://www.gpt.com.au/complaints).

## 5. How to make a whistleblower report: our reporting channels

GPT's strong preference is to resolve issues as quickly and efficiently as possible. Speaking up directly and openly in the ordinary course of business is ideal.

If you don't feel comfortable doing this, you can make a whistleblower report under this Policy. We encourage you to make your whistleblower report by contacting our **Whistleblower Program** directly, by emailing your concerns to [whistleblowerprogram@gpt.com.au](mailto:whistleblowerprogram@gpt.com.au).

Alternatively, you can report your concerns using the **Your Call** service, which is independent and secure, includes a telephone reporting option and a 24/7 web reporting option, and is specifically designed to facilitate effective, confidential (and, if you choose, anonymous) exchanges between GPT and whistleblowers.

Other options for reporting whistleblower complaints include to contact a GPT officer or senior manager, or our auditors. Each of these is an "Eligible Recipient" and meets the criteria for protection under Whistleblower Laws. All are trained on their responsibilities under this Policy and Whistleblower Laws.

More details on each channel are provided in Sections 5.1 – 5.4 below.

### 5.1 GPT Whistleblower Program

You are encouraged to report any concerns about reportable conduct concerning GPT to our Whistleblower Program (email [whistleblowerprogram@gpt.com.au](mailto:whistleblowerprogram@gpt.com.au)).

The Whistleblower Program has been established to implement and ensure the effective operation of GPT's whistleblower framework. As such, the Whistleblower Program has been established to receive and manage all whistleblower reports made under this Policy through any of GPT's whistleblower channels. The composition and responsibilities of the Whistleblower Program are set out in the Dictionary (section 20).

The Whistleblower Coordinator and/or General Counsel will undertake an initial assessment of all reports received by the Whistleblower Program for any actual or perceived conflicts of interest. Where

a conflict is identified, steps will be taken to ensure the conflict is effectively managed. How the conflict is managed will be determined on a case-by-case basis and will involve removing the individual with whom there is a conflict from involvement in the matter.

The Whistleblower Program comprises the below people, each of whom is an Eligible Recipient under the Whistleblower Laws. All are located at our premises at 25 Martin Place, Sydney, NSW 2000.

Name and position	Contact details
<b>Emma Lawler</b> Whistleblower Coordinator	<b>Email:</b> <a href="mailto:whistleblowerprogram@gpt.com.au">whistleblowerprogram@gpt.com.au</a> <b>Post:</b> Marked "Strictly private and confidential" Whistleblower Coordinator Level 51, 25 Martin Place Sydney, NSW, 2000.
<b>Marissa Bendyk</b> General Counsel	<b>Phone:</b> 0402 431 799 <b>Email:</b> <a href="mailto:marissa.bendyk@gpt.com.au">marissa.bendyk@gpt.com.au</a>
<b>Jill Rezsдовics</b> Chief People Officer	<b>Phone:</b> 0438 400 882 <b>Email:</b> <a href="mailto:jill.rezsдовics@gpt.com.au">jill.rezsдовics@gpt.com.au</a>

When you make your report, please clearly state that you are doing so under this Whistleblower Policy.

**Your identity will not be disclosed by any member of the Whistleblower Program unless you consent to this.** Do not make your report to a person who you think could be implicated in the concerns you are raising.

## 5.2 Your Call

Your Call provides secure, confidential and independent whistleblowing reporting services using an email, web form and telephone service.

Hosted externally, Your Call enables a whistleblower to remain anonymous while engaging with GPT's Whistleblower Program and others involved in addressing your report such as investigator/s and any assigned Whistleblower Protection Officer.

Your Call can be contacted in these ways:

- **Phone:** Call 1300 790 228 between 9am and midnight (AEST), Monday to Friday
- **Email:** [gpt@yourcall.com.au](mailto:gpt@yourcall.com.au)
- **Online:** visit <http://www.your-call.com.au> and click "Make a report" using GPT2019 as the organisation ID
- **If you are deaf, or have a speech impairment,** you can contact Your Call by choosing your contact method at [relayservice.gov.au](http://relayservice.gov.au) and request Your Call's hotline 1300 790 228.

**By making your report to Your Call, you consent to Your Call providing details of the report to one or more members of the Whistleblower Program to address the matter under this Policy. Your Call will not disclose your identity without your consent.**

If your report concerns a member of the Whistleblower Program or you expressly refuse consent for one or more members of the Whistleblower Program to receive your report, Your Call will not provide details of your report to that person and will consult with one or more other members of the Whistleblower Program about your report.

### 5.3 Officers and Senior Managers

You can choose to make your report to any of the following people at GPT:

- Director of any GPT company,
- Company Secretary of any GPT company, or
- Senior Manager (see the Dictionary (section 20) for who this includes).

That person will then consult with the Whistleblower Program as to how your report will be addressed under this Policy. Your identity will not be disclosed without your consent.

### 5.4 GPT's Auditors

You can choose to make your report to GPT's auditor (PwC).

If the matter relates to GPT's Wholesale Funds, you can report your concerns to the Funds' auditor (KPMG).

You can also make protected reports to a member of GPT's internal audit team.

GPT's auditors can be contacted in these ways:

Name and position	Contact details
<b>PwC – GPT's auditor</b>	You may communicate with our external auditors, PwC, by accessing the <a href="https://pwc.com/ethicshelpline">PwC Ethics Helpline (pwc.com/ethicshelpline)</a> where details of how to report by phone or online can be found.
<b>KPMG – GPT's Wholesale Funds auditor</b>	You may also communicate with an independent whistleblower hotline maintained by our external auditors for GPT's Wholesale Funds, KPMG, by calling a national toll-free number 1300 849 145 or accessing a web-based reporting system ( <a href="https://clearviewconnects.com/#/">https://clearviewconnects.com/#/</a> ).
<b>GPT Internal Audit Function</b> Name: Alison Bradley Position: Director, Risk and Audit	<b>Phone:</b> +61 2 8239 3859 <b>Email:</b> <a href="mailto:Alison.Bradley@gpt.com.au">Alison.Bradley@gpt.com.au</a>

The recipient of your report will then consult with the Whistleblower Program as to how your report will be addressed under this Policy. Your identity will not be disclosed unless you have consented to this.



## 6. Confidentiality and anonymity

### *You can blow the whistle anonymously*

*There is no requirement for you to identify yourself to qualify for protection under the Whistleblower Laws.*

### *Disclosure of your identity without your consent is an offence under the Whistleblower Laws*

*Serious penalties apply for individuals and companies, including large fines and/or imprisonment.*

### 6.1 Your consent to dealing with your report under this Policy

The Whistleblower Program has been established to implement this Policy and ensure the effective operation of GPT's whistleblower framework. As such, the Whistleblower Program receives and manages all whistleblower reports made under this Policy through any of GPT's whistleblower channels. This means if you make a whistleblower report through any of our channels, information about that report will be provided to the Whistleblower Program for action under this Policy.

The fact a report has been made, the information you provide, and any records produced in the handling of your report under this Policy will be held securely, confidentially and on a 'need-to-know' basis. Access to such information will be restricted to:

- Members of the Whistleblower Program, so they can implement this Policy and GPT's whistleblower framework;
- A person engaged or appointed to assist with addressing your report, such as investigators and professional advisors, who may be internal GPT employees or external to GPT;
- A Whistleblower Protection Officer if one is appointed to you;
- Those who implement and oversee the information technology processes and resources that support this Policy, including any third party that hosts relevant records; and
- The persons listed in section 9 of this Policy, to enable the Whistleblower Program to address, report on and monitor your report and any relevant processes and operations.

GPT will use reasonable steps to ensure your identity is protected throughout any process under this Policy.

However, information you provide, including information that might lead to your identification, may be disclosed as reasonably required to investigate your concerns.

**By making a whistleblower report under this Policy, you are providing your consent to your report being dealt with in accordance with this Policy and this information being collected, recorded and accessed by the people listed above.**

**This information will not include your identity, unless you have specifically consented to this.**

### 6.2 Anonymity

When you make your report, you can choose to remain anonymous. If so, please clearly state whether you wish to remain completely anonymous, or whether you consent to your identity being disclosed to

only some people (for example, “I consent to sharing my identity with the Whistleblower Program and others involved in addressing and monitoring my report under the Policy, but not to the following named employees...”).

We respect your right to remain anonymous, and you will still be eligible for protection as a whistleblower. However, it may mean that our investigation will be limited, and we may not be able to provide you with other support such as assigning you a Whistleblower Protection Officer.

You can choose to remain anonymous while making a disclosure, over the course of an investigation and after an investigation is finalised. You can also refuse to answer questions that you believe may reveal your identity. If you request anonymity when you report your concerns, you can change your mind later by providing your consent to disclose your identity in connection with your report.

Even where you do consent to disclose your identity for purposes of the processes that support this Policy, your identity will not be disclosed to anyone else:

- Beyond the extent of your consent, or
- Unless the disclosure is required by law or regulation (for example, GPT may be required by law to disclose information to appropriate regulatory authorities including ASIC, Australian Prudential Regulatory Authority (APRA), the Australian Federal Police (AFP) and other governmental agencies).

Unauthorised disclosure of your identity (or information likely to lead to your identification) will be regarded as a serious disciplinary matter and dealt with in accordance with GPT’s disciplinary procedures.

## 7. What information should you provide?

- **Refer to Whistleblower Policy** – If you disclose reportable conduct directly to a Whistleblower Program member or one of our officers or senior managers (rather than to Your Call), it’s important that we understand you intend to do so as a protected whistleblower under this Policy, rather than speaking up openly in the ordinary course of business. Therefore, please clearly state this in the subject of the email or letter, or at the start of your phone call.
- **We don’t need proof, but we do need details** – We don’t expect you to have or provide proof of misconduct when you report it. To be eligible for protection as a whistleblower you must have a *reasonable suspicion* of the misconduct or improper state of affairs or circumstances – you don’t need proof. To help us address the matters raised, please include as much information as you reasonably can (without undertaking your own investigation), such as:
  - The name, job title and workplace address of people referred to in the report,
  - Details of the alleged misconduct including dates and places,
  - Names and contact details of anyone else who may provide relevant information (e.g., witnesses), and
  - Any evidence legitimately available to you that may substantiate the allegations (e.g., emails, documents etc).

You don't need to provide all of this information on your initial contact, provided you intend to remain in contact with the Whistleblower Program. For example, you may decide to initiate your whistleblower report with high level information, and then follow up with further detail once the process has begun.

- **Help us protect you** – To help us determine how best to address the matters raised in your report without inadvertently disclosing information that could lead to your identification or creating risk of Detrimental Treatment, we encourage you to share with us any concerns you may have about your identification or perceived or actual Detrimental Treatment. For example, please let us know if there is anyone we shouldn't speak to about your report, or anyone that may have a motive or opportunity to cause you Detrimental Treatment.
- **Keep us informed** – Once you have made your report, if you think there has been a breach of your confidentiality or if you experience or are threatened with Detrimental Treatment, please tell us as soon as possible. You can report this to your Whistleblower Protection Officer if one has been assigned to you. Otherwise, please contact Your Call, the Whistleblower Coordinator or other reporting channel.

## 8. Whistleblower Protection Officer

The Whistleblower Program may choose to assign a Whistleblower Protection Officer to provide support to whistleblowers who are current GPT employees. This may not be possible where the whistleblower is anonymous. The role of the Whistleblower Protection Officer is to monitor the wellbeing of the whistleblower, and to receive any reports from the whistleblower of actual or threatened Detrimental Treatment that may be in breach of this Policy.

## 9. Investigating whistleblower reports

### 9.1 Investigations

The Whistleblower Coordinator, overseen by the Whistleblower Program, will use the information in a whistleblower report to decide what action to take, including whether an investigation is required and, if so, the process to be undertaken. The appointed investigator could be an internal GPT employee or external investigator, such as a lawyer or forensic specialist, or both.

### 9.2 Findings and updates

#### 9.2.1 Within GPT

Once investigation into a whistleblower report is completed, findings will be provided to the following people, depending on who the report relates to:

Report relating to	Findings reported to
Directors and CEO	Board Chairman, and if the report pertains to the Board Chairman, to the Chairman of the Audit and Risk Committee

Executive Team (excluding the CEO)	CEO and Board
Whistleblower Program members	CEO and Board
All others	Whistleblower Program

Findings will include:

- All relevant facts,
- Whether the allegations in the whistleblower report have on the balance of probabilities been proven, not proven or otherwise, and
- Where appropriate, recommendation/s as to any action that may be taken in respect of the findings.

If you have requested anonymity or withheld your consent to be identified, findings will not identify you.

### **9.2.2 To the Whistleblower**

Where appropriate, you will be updated about the investigation's progress and/or outcome, subject to considerations of privacy of those to whom the allegations relate and customary practices of confidentiality within GPT.

If you have reported anonymously using Your Call, updates will be loaded onto Your Call so you can access them anonymously.

### **9.2.3 To external authorities**

GPT may need to refer to relevant external agencies (such as the police or ASIC) information in a whistleblower report and/or the findings of an investigation which have revealed conduct that may constitute a legal or criminal offence. To the extent possible, we will still seek to maintain your confidentiality or (if requested) anonymity through such referral process, subject to our legal and regulatory obligations.

## **10. How will I be protected against victimisation?**

GPT will do everything reasonably possible to support and protect you from Detrimental Treatment, if you are someone who:

- Intends to or makes a whistleblower report,
- Is mentioned in a report,
- Acts as a witness in an investigation, or
- Otherwise assists with the investigation and resolution of the report.

Examples of Detrimental Treatment are set out in the Dictionary (Section 20).

***Detrimental Treatment connected with whistleblowing is an offence under Whistleblower Laws***

*Serious penalties apply for individuals and companies, including large fines and/or imprisonment.*

*A whistleblower may also be entitled to compensation from a person who has caused, or threatened to cause, any detriment to them.*

GPT takes protection of whistleblowers seriously. GPT will investigate reports of Detrimental Treatment. Anyone who engages in Detrimental Treatment will be subject to serious disciplinary action, which may include termination of employment, with or without notice.

**11. What other support is available?**

The nature of the support that GPT will provide to whistleblowers depends on the conduct reported and the circumstances of the person making the report.

We are committed to the fair treatment of any person who is mentioned or involved in a disclosure, including through our commitment to confidentiality.

Assistance is also available through GPT's Employee Assistance Program, accessed through Skyline, to employees making, mentioned or involved in a disclosure.

If you need more assistance, please contact the Whistleblower Coordinator, your Whistleblower Protection Officer (if one has been appointed to you) or let us know through Your Call.

**12. What immunities are available to whistleblowers?**

If you make a whistleblower report that qualifies for protection under the Whistleblower Laws:

- You are not subject to any civil, criminal or administrative liability (including disciplinary action) for making the report,
- No contractual or other remedy may be enforced, and no contractual or other right may be exercised, against you on the basis of the report,
- The information you have provided 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), and
- Anyone who retaliates or personally disadvantages you will be subject to disciplinary action, which may include termination of their employment.

***This does not prevent a Whistleblower from being subject to any civil, criminal or administrative liability for their conduct that may be revealed by the disclosure.***

GPT is entitled to commence and/or continue with employment, contractual and other operational processes involving the whistleblower or others connected to a whistleblower report, where those processes are separate from the whistleblower process and would ordinarily have been conducted by

GPT in the ordinary course of business. This includes performance management, supplier administration, organisational restructures and other processes. GPT may take appropriate action for purposes of seeking to prevent actual or threatened Detrimental Treatment.

### **13. What if I make a false report?**

You must only report matters where you reasonably suspect you have information concerning misconduct or an improper state of affairs or circumstances concerning GPT.

If you make a report in good faith that, after investigation, does not reveal misconduct you will not have made a false report. If you knowingly or recklessly make a false report through a whistleblower reporting channel, this will be considered a serious matter and you will be subject to disciplinary action, which may include dismissal if you are a GPT employee. The type of disciplinary action will depend on the severity, nature and circumstance of the false disclosure.

## **14. Monitoring of the whistleblower program**

### **14.1 To the Chair of the GPT Audit and Risk Committee**

The Whistleblower Coordinator or another member of the Whistleblower Program will provide updates to the Chairman of the GPT Audit and Risk Committee and/or CEO on Whistleblower matters as required. These reports will be anonymised where necessary to protect whistleblowers who do not consent to the disclosure of their identity.

### **14.2 To the Board**

As circumstances require, the Chairman of the GPT Audit and Risk Committee or another member of the Whistleblower Program will provide updates to the Board on Whistleblower matters. These will be anonymised where necessary to protect whistleblowers who do not consent to the disclosure of their identity.

In addition, an annual thematic update will be provided to the Audit and Risk Committee on the effectiveness of this Policy. This will include, in aggregated, anonymised form:

- A brief description of reports made,
- Summary analytics of the types of reports made (e.g., fraud, bullying, conflict of interest etc),
- Action taken in response to those reports,
- Results of investigations and lessons learned, and
- Status of the Whistleblower Program generally and any trends, concerns or emerging risks.

## **15. Can I make a whistleblower report to external parties?**

### **15.1 Regulators**

You can make a protected report to ASIC, APRA or another prescribed Commonwealth authority (for purposes of s1317AA (1) of the Corporations Act).

If you are reporting a tax matter, you can make protected reports to the Australian Taxation Officer, Commissioner of Taxation or to any registered tax agent providing taxation services to GPT.

## 15.2 Members of Parliament or journalists

Under the Whistleblower Laws you may make a protected report to a member of Parliament or a journalist if:

- You have previously made a whistleblower report about that misconduct to a relevant regulator (such as ASIC),
- At least 90 days have passed since the report was made to ASIC,
- You don't have reasonable grounds to believe action is being, or has been, taken to address the misconduct, and
- You have reasonable grounds to believe that making a further report would be in the public interest.

You must first write to the regulator to advise you intend to make the report to the Parliamentarian or journalist.

## 15.3 Emergency Disclosures

You may make an emergency disclosure to a member of Parliament or a journalist if you have already made a protected report to a relevant regulator (such as ASIC) and you have reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment. You must first write to the regulator to advise you intend to make the report to the Parliamentarian or journalist.

## 15.4 Legal practitioners

If you intend making a disclosure under any of the channels in this section 15, we recommend that you first seek independent legal advice to ensure you understand your rights and obligations and any protection you may be entitled to as a whistleblower.

If you see a lawyer about possible or actual reportable conduct for the purpose of obtaining legal advice or representation in relation to the Whistleblower Laws, the disclosures you make to the lawyer are protected under the Whistleblower Laws and will remain confidential, even if for some reason the matter you've sought advice about isn't reportable conduct (i.e., even if it wouldn't otherwise be protected).

## 16. More information

This Policy is available on GPT's website at: <https://www.gpt.com.au/about-us/corporate-governance/policies>.

GPT's expectations in relation to this Policy are outlined as part of the new employee induction program and as part of ongoing training and awareness programs.

If you require more information about this Policy and/or you have any questions, concerns or suggestions for improvement, please contact the Whistleblower Coordinator.

## 17. Review of Policy

This Policy will be reviewed annually to ensure it remains consistent with all relevant legislative requirements, as well as the changing nature of GPT. Any material changes must be approved by the Board.

## 18. Training

GPT aims to ensure all employees are aware of this Policy and their rights and obligations under it. Training will be periodically provided to all employees and those who have roles and responsibilities under GPT's whistleblower framework.

## 19. Related policies, procedures and guidelines

- Code of Conduct
- Anti-Bribery, Fraud & Corruption Prevention Policy
- Grievance Policy

## 20. Dictionary

<b>ASIC</b>	Australian Securities and Investments Commission
<b>Commonwealth Laws</b>	In the definition of "reportable conduct", relevant Commonwealth laws include: <ul style="list-style-type: none"> <li>• The Corporations Act 2001</li> <li>• The ASIC Act 2001</li> <li>• The Modern Slavery Act 2018.</li> <li>• Any other Commonwealth law that's punishable by imprisonment of 12 months or more. For example, the Competition and Consumer Act 2010 (cartel conduct), Income Tax Assessment Act 1936 and AML/CTF laws.</li> </ul>
<b>Detrimental Treatment</b>	Includes dismissal, injury, demotion, discrimination, harassment, intimidation, disciplinary action, bias, threats or other unfavourable treatment connected with making a report in accordance with this Policy. This may not apply in circumstances where, after an investigation, a report is found to have been falsely made.
<b>GPT</b>	Means the GPT Group, which comprises GPT Management Limited and GPT RE Limited and their controlled entities. It also includes GPT Funds Management Limited in connection with the activities of the GPT Wholesale Funds.
<b>Personal Work-Related Grievance</b>	Examples include: <ul style="list-style-type: none"> <li>• Interpersonal conflicts,</li> <li>• Decisions about engagements, transfers or promotions,</li> <li>• Decisions relating to terms and conditions of employment or engagement, and</li> <li>• Decisions to suspend, terminate or discipline a person.</li> </ul>



<b>Senior Manager</b>	Any member of our Executive Team ( <a href="https://www.gpt.com.au/about-us/executive-team">https://www.gpt.com.au/about-us/executive-team</a> ).
<b>Your Call</b>	Your Call is a secure, external, confidential and independent whistleblower service that GPT has engaged to manage whistleblower reports. See section 5.2 of this Policy for contact details.
<b>Whistleblower Coordinator</b>	<p>The Whistleblower Coordinator will facilitate and administer the functions and responsibilities of the Whistleblower Program including to:</p> <ul style="list-style-type: none"> <li>• Coordinate the review, scoping and triaging of new disclosures,</li> <li>• Ensure the timely progression of actions taken in response to reports,</li> <li>• Provide regular updates to whistleblowers,</li> <li>• As directed by the Whistleblower Program, making enquiries to substantiate allegations or coordinating internal or external resources to do so,</li> <li>• Securely maintain complete and accurate records of whistleblower matters,</li> <li>• Support delivery of Policy implementation, compliance and training activities, and</li> <li>• Develop and manage the whistleblower framework and daily oversight of activities.</li> </ul>
<b>Whistleblower Laws</b>	The relevant provisions of the Corporations Act 2001 and Tax Administration Act 1953.
<b>Whistleblower Program</b>	<p>Unless otherwise determined by the Chair of the GPT Audit and Risk Committee, the Whistleblower Program will be comprised of:</p> <ul style="list-style-type: none"> <li>• General Counsel,</li> <li>• Chief People Officer, and</li> <li>• Whistleblower Coordinator.</li> </ul> <p>The function and responsibilities of the Whistleblower Program include to:</p> <ul style="list-style-type: none"> <li>• Review, scope and triage new reports and determine next steps, including whether an investigation is required and its form,</li> <li>• Oversee management of disclosures received through the Program including investigations and related actions,</li> <li>• Oversee compliance with legal obligations in relation to whistleblowing and regulatory notification requirements where necessary, and</li> <li>• Report to the GPT Audit and Risk Committee and Board on the whistleblower framework and disclosures received by the Whistleblower Program.</li> </ul>

## Document control

Version	Document Owner	Author	Document Approver	Approval Date
1.0	General Counsel	J O'Dea / J Coyne	GPTRE Board	10 Dec 2021
2.0	Whistleblower Coordinator	J O'Dea / M Bendyk	GPTRE Board	1 Sept 2022
2.1	Whistleblower Coordinator	K O'Brien	General Counsel (minor amendments only)	26 April 2023
2.2	Whistleblower Coordinator	K O'Brien	General Counsel (minor amendments only)	14 Nov 2023
2.3	Whistleblower Coordinator	K O'Brien	General Counsel (minor amendments only)	26 June 2024
2.4	Whistleblower Coordinator	E Lawler	General Counsel (minor amendments only)	3 Sept 2024
2.5	Whistleblower Coordinator	E Lawler/M Rofe	General Counsel (minor amendments only)	30 Sept 2024