



Whistleblower Policy

Contents

- 1 Introduction
- 2 How Do I Make a Whistleblower Report?
- 3 What Protections Will I Have?
- 4 How Will My Matter Be Investigated?
- 5 What Support Will I Have?
- 6 Roles and Responsibilities
- 7 Compliance
- 8 Where Can I Obtain Further Information?
- 9 Related Documents
- 10 Definitions
- Annexure 1 – Making Whistleblower Reports to External Parties

Policy Owner	Head of Legal, Risk and Compliance
Approval Authority	JANA Board
Date of Approval	19 June 2023
Reviews	Every 2 years
Date of Next Review	19 June 2025 (or as required)

Version	Date	Description
1.0	15 September 2017	Original
1.1	April 2019	Revised for amendments to the <i>Corporations Act 2001</i> contained in the <i>Treasury Laws Amendment (Enhancing Whistleblower Protections) Bill 2018</i> passed by Parliament in March 2019
1.2	13 August 2021	Revised to replace the current designated Whistleblowing Contact Person (WCP) with an external whistleblower agency (Your Call), make the policy more user-friendly, and other amendments to ensure the Policy aligns with ASIC's <i>Regulatory Guide 270 Whistleblower Policies</i>
1.3	3 May 2023	Changes from a gap analysis against ASIC's REP 758 – Guidance

1. Introduction

Purpose and Background

JANA is committed to ensuring the company and all its Employees conduct themselves in a professional manner that fosters trust, confidence and goodwill in clients, colleagues, suppliers and the community, and respects human rights. We must act honestly, ethically and in compliance with applicable laws and regulations. Our Code of Conduct expresses our commitments to these principles. This policy is underpinned by our corporate values of Collaboration, Respect, Excellence, Accountability, Trust, Courage and Passion which guide our behaviour and apply to every aspect of our business.

JANA's Whistleblower Policy (**Policy**) is an important way for us to identify corrupt, illegal or other undesirable conduct. JANA strongly encourages you to speak up if you suspect or witness any matters of concern. JANA will take all reports made under this Policy seriously.

This Policy describes the protections available to whistleblowers, what matters are reportable, how you can report your concerns without fear of Detriment, and how we will support and protect you.

Unless otherwise defined within the Policy, all capitalised terms are defined in section 10. JANA has developed this Policy, having regard to our relevant legal requirements and Regulatory Guidance.

Who can make disclosures under this Policy?

In order to be eligible for protection as a whistleblower under the Policy you must fall into one of the categories of Eligible Whistleblowers. This means you must be:

- a current or former officer (e.g. a director or secretary) of JANA;
- a current or former Employee of JANA;
- a supplier of services or goods to JANA (whether paid or unpaid), including its employees (e.g. current and former contractors, consultants, service providers and business partners);
- an associate of JANA; or
- a relative, dependant or spouse of an individual in one of the categories above (e.g. relatives, dependents or spouse of current and former employees, contractors consultants, services providers, suppliers and business partners).

This Policy does not apply to third parties (other than Eligible Whistleblowers). It is important to note that this means that the Policy does not apply to JANA's clients. For our institutional clients, generally disclosures of Wrongdoings (suspected or actual) can be made by contacting JANA directly through your normal contact person, the Head of Legal, Risk and Compliance, the Chief Operating Officer or the Chief Executive Officer. For retail clients, please refer to our Complaints Policy which provides avenues for communicating complaints to JANA.

What conduct is reportable?

We expect everyone who works for JANA to comply with our Code of Conduct, our policies and procedures, laws and regulations. Both employees and contractors have a responsibility to escalate any non-compliance matters under the Event Management Policy.

Generally, it is only when the normal communication channels are not appropriate or have been exhausted and you are not satisfied that the matter has been adequately dealt with, that a Whistleblower Report under this Policy should be made. Normal communication channels for Employees would include your People Leader or the Head of People and for parties external to JANA would include your usual JANA contact.

Please note that while a Whistleblower Report can be made at any time to any person, if the report is **not** made to an Eligible Recipient (see section 2 below of who qualifies as an Eligible Recipient), then the Whistleblower protections which are set out in section 3 below, will **not** apply.

Whistleblower Reports can be made about Wrongdoings.

What is Wrongdoing?

Wrongdoing is defined as anything that you have reasonable grounds to suspect:

- concerns misconduct or an improper state of affairs or circumstances in relation to JANA or a related body corporate of JANA;
- concerns conduct that constitutes an offence against or contravention of laws specified in the following Commonwealth legislation: Corporations Act 2001, the Australian Securities and Investments Commission Act 2001, the Banking Act 1959, the Financial Sector (Collection of Data) Act 2001, the Insurance Act 1973, the Life Insurance Act 1995, the National Consumer Credit Protection Act 2009, the Superannuation Industry (Supervision) Act 1993 or other Commonwealth laws that are punishable by imprisonment for a period of 12 months; or
- represents a danger to the public or the financial system.

‘Misconduct’ includes fraud, negligence, default, breach of trust and breach of duty. The phrase ‘improper state of affairs’ is not defined and is intentionally broad. It may, for example, indicate a systemic issue or relate to business behaviour and practices that may cause consumer harm.

Examples of Wrongdoing include fraud, corrupt behaviour, bribery, violence or threatened violence, serious misuse of information, unsafe work practices, breach of legal / regulatory requirements.

It is also important to note that Wrongdoing can include conduct that may not involve a contravention of a particular law. Information that indicates a significant risk to public safety or the stability of, or confidence in, the financial system can also be reported, even if it does not involve a breach of a particular law.

Wrongdoing excludes matters that relate solely to Personal Work-Related Grievances.

A **Personal Work-Related Grievance** is a report of behaviour that relates to your current or former employment and has implications for you personally but does not have significant implications for the organisation and does not relate to misconduct or alleged misconduct. Examples include:

- an interpersonal conflict between you and another Employee, or
- a decision relating to your employment or engagement, such as a transfer, promotion, or disciplinary action.

Disclosures that relate solely to Personal Work-Related Grievances and not any other form of Wrongdoing (and that do not relate to Detriment or threat of Detriment to the discloser) do not qualify for protection under the Whistleblower Laws or this Policy. Personal Work-Related Grievances must be raised with your People Leader or the Head of People. Sometimes, there are grievances which do qualify as protected disclosures, for example, if they are part of a problematic pattern or systemic issue within the organisation, or if the grievance is bundled with illegal activity or another Wrongdoing disclosure.

Disclosures that are not about information that you have reasonable grounds to suspect concerns Wrongdoing, in relation to JANA or its related bodies corporate, do not qualify for protection under the Corporations Act.

2. How do I make a Whistleblower Report?

Do I have reasonable grounds to make a report?

Before making your Whistleblower Report you should satisfy yourself that you have reasonable grounds to suspect Wrongdoing.

‘Reasonable grounds to suspect’ is based on objective reasonableness of the reasons for the suspicion. In practice, a mere allegation with no supporting information is unlikely to reach that standard.

However, a Whistleblower does not need to prove their allegations. In addition, the Whistleblower can still qualify for protection even if the disclosure turns out to be incorrect.

You must not make a report that you know is untrue or is misleading. For JANA Employees this may be a breach of our Code of Conduct and will be considered a serious matter that may result in disciplinary action. There may also be legal consequences if you make a knowingly false report.

Before you make any report, you should consider seeking independent legal advice. For your report to be protected under the Whistleblowing Laws, it must be made to an Eligible Recipient or one of the bodies or persons listed in **Annexure 1**. Further information is provided in the “How do I make a report?” section below.

Should I report anonymously?

You can choose to make your disclosure anonymously and if so, you will still be protected under the Whistleblower Laws. You can choose to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalised. You can refuse to answer questions that you feel could reveal your identity at any time, including during follow-up conversations. If you wish to remain anonymous, you should maintain ongoing two-way communication with JANA or Your Call (refer below) so follow up questions can be asked or feedback provided. Note that requiring complete anonymity may practically make it more difficult to investigate the issue or take required action in an expedient way. You may wish to give a limited consent for identity sharing – you can choose to share your identifying information in a limited disclosure.

If you make a Whistleblower Report, we have a responsibility to protect you, including not disclosing your identity (unless required or permitted by law) and making sure you are not subject to Detriment.

How can I make a report?

We encourage you to consider talking to a nominated JANA contact below, in the first instance. We would rather hear your concerns directly so that we can resolve them directly.

In order for your disclosure to qualify for protection you should ensure that your disclosure is made to an “Eligible Recipient”. Eligible Recipients are JANA’s auditor, or a member of the audit team, a director, secretary or senior manager of JANA or a person authorised to receive whistleblower disclosures. The names of Directors and Senior Managers authorised to receive a whistleblower disclosure are listed in **Annexure 2**. You can contact these people via email or by phoning (03) 9602 5400 and asking to be directed to your selected contact. If you wish to make contact outside of business hours, please use the Your Call service outlined below. Your Call may be able arrange for you to speak with a JANA contact outside of business hours if that is your preferred option.

If the above avenues are not appropriate, you are not comfortable raising the matter in this way, or if you are unsatisfied with the results of a report made through those contacts, JANA recommends using our external whistleblower agency (**Your Call**) to make your Whistleblower Report. Your Call provides an anonymous and secure whistleblower service. This option allows you to remain completely anonymous or identify yourself to Your Call only, or identify yourself to both Your Call and JANA.

The Your Call contact options include:

- Website: <https://www.yourcall.com.au/report> (24/7) (enter code “JANA”)
- Telephone: 1300 790 228 (9am to 12am, recognised business days, AEST)
- Email: jana@yourcall.com.au (24/7)

After making a disclosure to Your Call, you will be provided with a unique Disclosure Identification Number (DIN) and access to a secure online Message Board. The Message Board allows ongoing anonymous communication with Your Call and/or JANA. Your Call remains the intermediary at all times, receiving and forwarding communication between all parties.

How Your Call Works

Your Call uses an online message board which you will have access to after making the Report. The message board allows you to:

- communicate with Your Call and with JANA with or without revealing your identity;
- securely upload any relevant documentation and/or material that you wish to provide;
- receive updates; and
- request support or report detriment.

Your Call will provide the COO and Head of People (the “Disclosure Officers”) with a copy of your report and any relevant documents or records provided by you to Your Call. If your report relates to a Disclosure Officer, Your Call will exclude that person from all communications when Your Call provide information about your report to us.

National Relay Service

If you are deaf, or have a hearing or speech impairment, you can contact Your Call online or through the National Relay Service. Simply choose your contact method at www.relayservice.gov.au and request Your Call’s hotline 1300 790 228.

If you have difficulty speaking or understanding English, you can contact Your Call through the [Translating and Interpreting Service](#) (TIS) [131 450](tel:131450) and ask for Your Call on 1300 790 228.

There are other ways you can make protected disclosures in limited circumstances, including to a Regulator, legal practitioner, journalists or members of Parliament. Before you make any such disclosure you should consider seeking independent legal advice to understand the criteria for making such a disclosure. More information about these external disclosures is set out in Attachment 1.

What should I include in my report?

Please provide as much detailed information as possible so that your report can be investigated. Here are some useful details to include:

- date, time and location;
- names of person(s) involved, roles and their team(s);
- your relationship with the person(s) involved;
- the general nature of your concern;
- how you became aware of the issue;
- possible witnesses; and
- other information that you have to support your report.

3. What protections will I have?

A Whistleblower must make a Whistleblower Report directly to an Eligible Recipient or to one of the parties in Annexure 1, to qualify for protections under the Whistleblower Laws and this Policy.

These protections include:

- Identity protection (see below).
- Protection from Detriment (see below).
- Compensation and remedies through the courts if you suffer loss, damage or injury because of the disclosure and JANA failed to take reasonable precautions and exercise due diligence to prevent the Detriment. (Note it is your responsibility to bring any action for compensation - please consider seeking independent legal advice if you choose to bring an action).
- Civil, criminal and administrative liability protection in relation to the disclosure (please seek independent legal advice for further details).

You should be aware that the protections of the Corporations Act do not grant immunity for any misconduct you have engaged in that is revealed in your Whistleblower Report.

Identity Protection / Confidentiality

JANA can not disclose your identity or information that is likely to lead to your identification unless you consent, or you have made the disclosure to ASIC, APRA , a member of the Federal Police, or a legal practitioner.

JANA can disclose the **information** contained in your disclosure without your consent as long as your identity is not included. However, there may be circumstances where JANA has taken all reasonable steps to reduce the risk that you will be identified from the information in the report but the nature of the disclosure may be such that your identity may be deduced. Also, disclosures that involve a threat to life or property, a crime, or regulatory or legal action against JANA may require actions that do not allow for complete anonymity. Should it be necessary to disclose your identity and we don't have your consent, we will take reasonable steps to obtain your consent first.

Other ways which JANA ensures confidentiality include:

- We will redact your personal information and refer to you in a gender-neutral context.
- Storing all paper and electronic documents and other materials relating to your report securely, with access limited to those directly involved in managing and investigating the report.
- Only a restricted number of people who are directly involved in handling and investigating a report will be made aware of your identity if it is known.
- Communications and documents relating to the investigation will not to be sent to an

email address or to a printer that can be accessed by other Employees (other than select IT Employees).

- Each person who is involved in handling and investigating a report will be reminded about the confidentiality requirements, including that an unauthorised disclosure of a discloser's identity may be a criminal offence.

Reports to Your Call are also kept confidential / secure by this agency.

Detrimental Conduct is not tolerated

We are committed to taking all reasonable steps to protect you from Detriment as a result of making a report under this Policy and the Whistleblower Laws.

JANA will not tolerate any Detrimental Conduct (including victimisation, intimidation, harassment, reprimand, defamation, threats of reprisals or other adverse action) against any person who discloses, or may disclose a matter or helps to investigate a matter under this Policy.

Any person who carries out or threatens Detrimental Conduct will be subject to disciplinary action, including potential termination of employment. In certain circumstances, victimisation of disclosing persons can also constitute a criminal offence.

JANA takes all allegations of Detrimental Conduct very seriously. If you believe that you are suffering Detriment you should report it to an Eligible Recipient or Your Call and we will take appropriate steps in accordance with this and JANA's other policies.

4. How will my matter be investigated?

The process

1. Following receipt of a report made by you to JANA:
 - we will proceed with an investigation in a timely manner;
 - disclosures will be handled confidentially, and your identity will not be disclosed without your consent (other than in the limited circumstances noted in section 3 above;)
 - where necessary and appropriate, JANA may seek the advice or assistance of an investigator, one or more members of the Board, or independent legal or other professional advisers;
 - where your identity is disclosed, we will provide you with feedback, as appropriate on the progress and expected timeframes of any investigation;
 - where you wish to remain anonymous you can direct the use of Your Call to provide ongoing communication via the message board; and
 - we will provide a final findings outcome to you.
2. Following receipt of a report made by you to Your Call:

- Your Call will notify the Chief Operating Officer and Head of People at JANA of the disclosure. In the event a report relates to either the Chief Operating Officer or Head of People, the Chief Executive Officer will be notified only;
- JANA will advise Your Call of its response;
- Your Call will then share JANA's response with you;
- Your Call will obtain your response and share it with JANA;
- JANA will proceed with the extent of any required investigation;
- JANA will determine any further action; and
- unless the issue is still disputed, the matter is closed.

The frequency and timeframe of feedback and updates to you may vary depending on the nature of the disclosure.

3. At the end of the investigation, a report will be submitted to the Board on a no names basis unless consent is provided. This report would include:
 - the substance of the wrongdoing disclosure;
 - information about the conduct of the investigation and the evidence collected; and
 - any conclusions and recommended actions.

The method for documenting and reporting the findings will depend on the nature of the disclosure.

Fairness in the process

In all instances JANA will endeavour to take all reasonable steps to ensure that investigations are conducted in a manner that is confidential, fair and objective. This includes:

- ensuring that where appropriate and practicable, any person affected by the investigation has the opportunity to be made aware of the allegations against them, and provide a response;
- having specialist and independent advice on matters outside the knowledge or expertise of JANA/the investigator. All Employees and Board members are required to assist the investigator to the maximum possible extent in carrying out investigations;
- investigations being carried out as expeditiously as reasonably practicable and confidentially to protect your identity and minimise the risk of detriment to you.
- there will be a presumption of innocence until the outcome of the investigation is determined; and
- the investigator keeping detailed records including records of all interviews conducted and all documents reviewed which affect the outcome of the investigation.

5. What support will I have?

JANA will support you where you have concerns about the investigation process or that you have suffered Detriment.

To assist with managing any stress associated with making a disclosure, current Employees (and their immediate family members) may access JANA's confidential Employee Assistance

Program, Benestar – contact details are available on the JANA intranet.

Although JANA will endeavour to support all Whistleblowers, we will not be able to provide the same practical support to external whistleblowers that it provides to current Employees. Consequently, the processes in this Policy will be adapted and applied to the extent reasonably possible.

Whether you are an Employee or an external stakeholder, you should immediately inform Your Call if you are concerned that:

- you may be, are being, or have been subjected to Detrimental Conduct;
- there has been a disclosure of your identity contrary to this Policy; or
- your disclosure has not been dealt with in line with this Policy.

Your Call will report your concerns to JANA for consideration.

Alternatively, you can raise your concerns with any Eligible Recipient or a Regulator.

6. Roles and Responsibilities

Key accountabilities for this Policy are shown in the table below:

JANA Board	<ul style="list-style-type: none"> • Provides overall governance oversight in relation to the effectiveness of this Policy. • Approves any changes to this Policy. • Oversight of any matters that are escalated for review and/or discussion. • Each member is an Eligible Recipient for receipt of Whistleblower Reports
The Whistleblowing Agency (Your Call)	<ul style="list-style-type: none"> • Authorised by JANA to be its external contact point for the raising of actual or suspected Wrongdoing. • Has the authority and resources needed to: <ul style="list-style-type: none"> ○ hear all disclosures under this Policy; and ○ provide a summary and preliminary analysis with each disclosure made. • Provides input to this Policy.
Head of Legal, Risk and Compliance	<ul style="list-style-type: none"> • Accountable to the Board to ensure that this Policy is appropriate, remains current and is reviewed every two years. • Provides induction and annual Employee training regarding this Policy. • Escalates any issues to the Board, when required. • Periodically reports to the Board and/or Risk and Compliance Committee. • Is an Eligible Recipient for receipt of Whistleblower Reports
Head of People	<ul style="list-style-type: none"> • Provides support for impacted Employees on request. • Receives and considers notifications of Wrongdoings from Your Call. • Escalates any issues to the Board, when required. • Is an Eligible Recipient for receipt of Whistleblower Reports
Chief Operating Officer	<ul style="list-style-type: none"> • Provides support for impacted Employees on request. • Receives and considers notifications of Wrongdoings from Your Call. • Escalates any issues to the Board, when required. • Is an Eligible Recipient for receipt of Whistleblower Reports
JANA Employees	<ul style="list-style-type: none"> • Ensures disclosures regarding Wrongdoing are made in accordance with this Policy and/or the Event Management Policy (as appropriate). • Support whistleblower protections.

7. Compliance

JANA will not tolerate any reprisals or threats of reprisals (including victimisation, intimidation, harassment, reprimand, defamation or other adverse action) against a person who discloses or may disclose a matter or helps to investigate a matter under this Policy.

Any person who carries out or threatens reprisals will be subject to disciplinary action, including potential termination of employment. In certain circumstances, victimisation of disclosing persons can also constitute a criminal offence.

If in doubt, ask an Eligible Recipient (set out in **Annexure 2**)

8. Where can I obtain further information?

You can seek confidential information on the operation of this Policy and how a disclosure will be handled, without making a disclosure, by contacting Your Call.

You can also seek information and advice about making a disclosure or the support and protection available in confidence with the Head of People. Note: In the event you do not formally make a disclosure we may nevertheless be compelled to act on the information provided during the discussion if the information reasonably suggests misconduct has or may occur.

You may also choose to seek legal advice if you are unsure what protections apply to you. You may also contact ASIC for further information, but ASIC will only be able to provide you with general guidance.

This Policy is available to all current Employees internally on the JANA intranet. Training in relation to this policy will be provided to all Employees during induction and on an annual basis. The policy is also available on JANA's external website.

9. Related Documents

- JANA Code of Conduct
- JANA Corporate Responsibility Policy
- JANA Event Management Policy
- JANA Complaints Policy
- JANA Privacy Policy

10. Definitions

ASIC	Australian Securities and Investments Commission.
Board	The JANA Board.
Detrimental Conduct Detriment	<p>Detrimental Conduct is negative action taken against, or threatened or proposed to be taken against, any person who makes a Whistleblower Report or participates in an investigation of the disclosure and as a result suffers Detriment.</p> <p>Examples of Detriment can include, but are not limited to:</p> <ul style="list-style-type: none"> • dismissal of an employee or alteration of an employee’s position/ duties to their disadvantage, or negative performance feedback that is not reflective of actual performance • harassment, intimidation, or bullying • damage to a person’s reputation • any other damage to a person, including psychological harm or • threats to cause detriment <p>The following are examples of actions that are not Detriment:</p> <ul style="list-style-type: none"> • administrative action that is reasonable for the purpose of protecting a discloser from detriment (e.g. moving a discloser who has made a disclosure about their immediate work area to another office to prevent them from detriment); and • managing a discloser’s unsatisfactory work performance, if the action is in line with JANA’s performance management framework.
Eligible Recipient	<p>The following persons are authorised to receive a Whistleblower Report:</p> <ul style="list-style-type: none"> • JANA’s auditor, or a member of the audit team; • a director, secretary or senior manager of JANA; • a person authorised by JANA to receive whistleblower disclosures such as: <ul style="list-style-type: none"> ○ Your Call; and ○ The people set out in Annexure 2.
Eligible Whistleblower	<p>Certain individuals are eligible for protection as a Whistleblower under this Policy. You must be:</p> <ul style="list-style-type: none"> • a current or former officer (e.g. a director or secretary) of JANA; • a current or former Employee of JANA; • a supplier of services or goods to JANA (whether paid or unpaid), including its employees (e.g. current and former contractors, consultants, service providers and business partners); • an associate of JANA ; or • a relative, dependant or spouse of an individual in one of the categories above (eg: relatives, dependents or spouse of current and former employees, contractors consultants, services providers, suppliers and business partners).
Employee	Full-time, part-time and casual employees of JANA.
JANA	JANA Investment Advisers Pty Limited (ABN 97 006 717 568).
Regulator	A Commonwealth authority prescribed in the Whistleblower Laws, such as ASIC, APRA or the ATO.

Regulatory Guidance	ASIC's <i>Regulatory Guide 270 Whistleblower Policies</i> .
We	We means JANA.
Whistleblower	Whistleblower means an Eligible Whistleblower who makes a disclosure of Wrongdoing in the manner described in this Policy.
Whistleblower Laws	Part 9.4AAA of the Corporations Act 2001 (Protection for Whistleblowers) and Part IVD Taxation Administration Act 1953 (Protection for Whistleblowers)
Whistleblower Report	A Wrongdoing disclosure made by a Whistleblower that is being treated in accordance with this policy
Wrongdoing	<p>Anything that you have reasonable grounds to suspect:</p> <ul style="list-style-type: none"> • concerns misconduct or an improper state of affairs or circumstances in relation to JANA or a related body corporate of JANA; • concerns conduct that constitutes an offence against or contravention of laws specified in the following Commonwealth legislation: Corporations Act 2001, the Australian Securities and Investments Commission Act 2001, the Banking Act 1959, the Financial Sector (Collection of Data) Act 2001, the Insurance Act 1973, the Life Insurance Act 1995, the National Consumer Credit Protection Act 2009, the Superannuation Industry (Supervision) Act 1993 or other Commonwealth laws that are punishable by imprisonment for a period of 12 months; or • represents a danger to the public or the financial system. <p>Section 9 of the Corporations Act 2001 defines 'misconduct' to include 'fraud, negligence, default, breach of trust and breach of duty'. The phrase 'improper state of affairs' is not defined and is intentionally broad. It may, for example, indicate a systemic issue.</p>
Your Call	JANA's external whistleblower service.

Annexure 1 – Making Whistleblower Reports to external parties

For your disclosure to qualify for protection in accordance with Whistleblower Laws, your disclosure must be made to an “Eligible Recipient”. It can also be made to one of the external bodies or persons referred to below and still qualify for protection.

Before you make any such disclosure you should consider seeking independent legal advice.

Disclosures made to legal practitioners

If you make a disclosure to a legal practitioner for the purpose of obtaining legal advice or legal representation about the operation of the whistleblower provisions of the Whistleblower Laws, the disclosure will be protected under the Whistleblower Laws.

Disclosures made to a Regulator

A Whistleblower may also make a report externally to one of the following people:

- The Australian Securities and Investments Commission (ASIC)
- The Australian Prudential Regulation Authority (APRA)
- A Commonwealth authority prescribed under the Corporations Act
- In relation to reports under the Taxation Administration Act, to the Commissioner for Taxation or a registered tax agent or BAS agent who provides tax agent services to JANA.

Public interest disclosures

You may make a disclosure in the public interest to a member of parliament or a journalist if:

- you have previously made that disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation; and
- at least 90 days have passed since the disclosure was made you do not have reasonable grounds to believe that action is being, or has been, taken to address the misconduct to which the previous disclosure related; and
- you have reasonable grounds to believe that making a further disclosure of the misconduct would be in the public interest; and
- after the end of the 90-day period you notify the body to whom you made the disclosure (ASIC, APRA or other Commonwealth body) in writing with sufficient information to identify the previous disclosure, and state that you intend to make a public interest disclosure to a member of parliament or a journalist; and
- the extent of the information disclosed in the public interest disclosure is no greater than is necessary to inform the recipient of the misconduct or the improper state of affairs or circumstances.

Emergency disclosures

You may also make an emergency disclosure to a member of parliament or a journalist if:

- you previously made that disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation;

- 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 notify the body to whom you made the disclosure (ASIC, APRA or other Commonwealth body) in writing with sufficient information to identify the previous disclosure, and state that you intend to make an emergency disclosure to a member of parliament or a journalist;
- the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the recipient of the substantial and imminent danger.

Annexure 2

Title	Name
CEO	Georgina Dudley
Chief Operating Officer	Ashleigh Crittle
Head of Legal Risk and Compliance	Lindy Hunt
Head of People	Karen Hamilton
Head of Finance	Graham Batten
Director of JANA	Fiona Dunn
Director of JANA	Jim Lamborn
Director of JANA	John Coombe
GM, Investment Strategy	Kirsten Temple
GM, Client Relationships	Duncan Smith
GM, Research	Anthony Ballard
GM, Product Solutions	Leon Tisdell
GM, Technology & Data	Ann-Mary Rajanayagam
GM, Strategy and Innovation	Lauren O'Neill