Protected Disclosure Policy

JUNE 2026

Powering Skills Organisation Ltd

Policy # PSO-001	Last edited: April 2026	Policy owner: Company Secretary
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1. Purpose

Powering Skills Organisation Ltd (**PSO**) is committed to conducting business honestly, with integrity, and in accordance with its values. PSO expects Directors, employees, contractors and consultants to PSO to meet these standards and to comply with PSO's Code of Conduct and other PSO policies. PSO encourages a workplace where people feel safe and supported to make a Protected Disclosure if Potential Misconduct is suspected.

The purpose of this Protected Disclosure Policy (**Policy**) is to:

- Support and encourage confidential (and, if desired, anonymous) Protected Disclosures about Potential Misconduct;
- Explain how to make a Protected Disclosure and the protections available under this Policy; and
- Describe how PSO receives, assesses and (where appropriate) investigates disclosures.

All people covered by this Policy must comply with it.

2. Scope

This Policy applies to current or former:

- Directors, employees, contractors, subcontractors and consultants to PSO;
- Service providers, business partners and suppliers to PSO; and
- A relative, dependent or spouse of the above (i.e. relatives, dependents or spouse of current or former Directors, employees, contractors, consultants, service providers, business partners and suppliers).

Further detail about who is eligible to make a Protected Disclosure is set out in section 6.

3. Definitions

Word / Term	Explanation (with examples if required)
Disclosure	A report made by someone with inside knowledge of an organisation, or alleged misconduct or dishonest or illegal activity that may have occurred within that organisation.
Disclosable Matters	Information that a discloser has reasonable grounds to suspect concerns misconduct or an improper state of affairs or circumstances in relation to the organisation.

Word / Term	Explanation (with examples if required)
Eligible Recipient	An eligible recipient of a disclosable matter may be: • An officer or senior manager of the entity. • An auditor, or member of the audit team conducting an audit, of the entity. • An actuary of the entity. • A person authorised by the entity to receive disclosures that may qualify for protection under this Policy. • ASIC or the Australian Prudential Regulation Authority (APRA). • A legal practitioner for the purposes of obtaining legal advice or legal representation in respect of whistleblower protections.
Emergency Disclosure	A disclosure of information to a journalist or a parliamentarian, where: • The whistleblower has previously made a disclosure of the information to a prescribed authority; • The whistleblower has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more people or to the natural environment; • Before making the emergency disclosure, the whistleblower has given written notice to the prescribed authority that includes sufficient information to identify the previous disclosure and states that the whistleblower intends to make an emergency disclosure; and • The extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.
Personal Work- Related Grievance	Grievances about a whistleblower's employment, or former employment that have (or tend to have) implications for the whistleblower personally but do not: • have significant implications for PSO that do not relate to the whistleblower; or • concern reportable conduct. Examples of personal work-related grievances include:

Word / Term	Explanation (with examples if required)
	• an interpersonal conflict between the whistleblower and another employee; and • a decision about the engagement, transfer, promotion, or termination of the employment of the whistleblower.
Potential Misconduct	Potential Misconduct involves any suspected or actual misconduct or improper state of affairs or circumstances in relation to PSO. These matters may also be referred to as Disclosable Matters. Examples of Potential Misconduct may include but are not limited to: • Anti-competitive behaviour • Bribery or corruption • Conduct endangering health and safety or causing damage to the Criminal activity • Conduct likely to seriously damage the financial position or reputation of PSO • Detrimental conduct against a person because they have made a disclosure under this Policy • Dishonest, unethical or corrupt behaviour, including soliciting, accepting or offering a bribe, facilitation, payments or other such benefits • Failure to comply with, or a breach of laws or regulations • Financial fraud or mismanagement • Information that indicates a danger to the public or to the financial system • Serious and/or systemic breach of PSO's Code of Conduct or other PSO policies, standards or codes • Unauthorised use or disclosure of PSO confidential information or intellectual property • Undisclosed conflicts of interest • Deliberate concealment of any of the above.

Word / Term	Explanation (with examples if required)
Prescribed Authority	Australian Securities and Investments Commission (ASIC), Australian Prudential Regulation Authority (APRA), or other prescribed Commonwealth authority.
Public Interest Disclosure	A disclosure of information to a journalist or a parliamentarian, where: • At least 90 days have passed since the whistleblower made the disclosure to a prescribed authority; • The whistleblower does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure; • The whistleblower has reasonable grounds to believe that making a further disclosure of the information is in the public interest; and before making the public interest disclosure, the whistleblower has given written notice to the prescribed authority that includes sufficient information to identify the previous disclosure and states that the whistleblower intends to make a public interest disclosure.
Whistleblower	A whistleblower is someone with inside knowledge of an organisation who reports misconduct or dishonest or illegal activity that may have occurred within that organisation.
Whistleblower Investigations Officer (WIO)	The WIO is the authorised person appointed by PSO to investigate eligible whistleblower reports under this Policy. The WIO will be appointed on a case-by-case basis, depending on the nature of the report.
Whistleblower Protection Officer (WPO)	The WPO is the authorised person who has specific whistleblower responsibilities under this Policy, including the protection and safeguarding of the interests of the whistleblower within the meaning of this Policy.

4. Who is protected under this Policy?

PSO is committed to creating and maintaining an open working environment in which Directors, employees, contractors, suppliers and partners are able raise concerns regarding actual or suspected unethical, unlawful or undesirable conduct.

You will be protected under this Policy if you:

- make a disclosure about Potential Misconduct as set out in section 5;

- are a person who can make a Protected Disclosure as set out in section 6; and
- make a Protected Disclosure to an Eligible Recipient as set out in section 7.

PSO will not tolerate anyone being discouraged from raising a concern or being treated detrimentally because they want to make a Protected Disclosure, or they have done so. Disciplinary action, up to and including termination of employment or engagement, may be a potential outcome for any person who has discouraged or treated a person detrimentally on this basis.

The *Corporations Act 2001* (Cth) (Corporations Act), provides certain people with legal rights and protections as whistleblowers and requires PSO to have a whistleblowing policy that addresses the protections under the Corporations Act. Further information regarding these protections is set out in Appendix 1 of this Policy.

5. What is Speaking Up?

Making a Protected Disclosure means telling an Eligible Recipient (see section 7) that you have reasonable grounds to suspect Potential Misconduct has occurred or is occurring in relation to PSO.

You are encouraged to make a disclosure even if you are unsure whether something is Potential Misconduct. If you have reasonable grounds for your concern, you will be protected under this Policy even if it turns out to be unfounded. You must not make a disclosure that you know (or ought reasonably to know) is false. Knowingly making a false disclosure is a serious matter and may result in disciplinary action.

Personal work-related grievances

If you are a PSO employee, note that Potential Misconduct does not generally include personal work-related grievances.

Personal work-related grievances are concerns about your employment or former employment that have (or tend to have) implications for you personally. Examples include:

- An interpersonal conflict between you and another employee.
- A decision about your engagement, transfer or promotion.
- A decision about your employment terms and conditions (for example, the outcome of a pay review).
- A decision to suspend or terminate your employment or engagement, or other disciplinary action.

If you are a current or former PSO supplier, Potential Misconduct does not include concerns about PSO deciding not to renew or to terminate a contract for poor performance.

A personal work-related grievance may still qualify under this Policy if:

- It is a mixed report (i.e. includes Potential Misconduct, or a report of Potential Misconduct includes a personal work-related grievance);
- You suffer detriment (or are threatened with detriment) for making a disclosure;
- PSO has breached an employment or other law punishable by 12 months' imprisonment or more, engaged in conduct that represents a danger to the public, or the matter suggests misconduct beyond your personal circumstances; or

- You seek legal advice or representation about whistleblower protections under the Corporations Act.

If you are a current or former PSO employee and your concern is not Potential Misconduct, refer to PSO's Complaints Management and Disputes Resolution Policy.

6. Who can make a Protected Disclosure

Anyone with information about Potential Misconduct is encouraged to make a Protected Disclosure.

This Policy applies to you if you are a current or former:

- PSO employee (including a full time, part time, casual or fixed term employee);
- PSO officer (including a director or company secretary);
- Individual who is an associate (as defined in the Corporations Act) of the entity;
- Person who supplies services or goods to PSO, whether paid or unpaid (for example, a contractor, consultant, service provider, supplier or business partner), including employees of such suppliers; and
- A relative, dependent or spouse of an individual listed above (i.e. relatives, dependents or spouse of current or former employees, contractors, consultants, service providers, suppliers and business partners).

If you do not fall within the categories above, you are still encouraged to raise your concern through the channels in this Policy. PSO will assess the concern and take appropriate steps, but some protections in this Policy may not apply.

No one should discourage you from speaking up; doing so is a breach of this Policy. If you are told not to raise or pursue a concern (including by a manager or person in authority), you are encouraged to make a further disclosure to a Recipient.

More information about how to disclose is set out below.

7. How to make a Protected Disclosure

Protections are available under this Policy for disclosures about a Disclosable Matter made to an Eligible Recipient, including:

- A director, officer or senior manager of PSO;
- An auditor, or a member of the audit team conducting an audit of PSO;
- An actuary of PSO;
- An employee or officer of PSO with functions or duties that relate to the tax affairs of PSO, or a registered tax agent or BAS agent who provides tax agent or BAS services to PSO, in relation to tax- related disclosable matters;
- ASIC or in the case of tax-related misconduct, the Australian Taxation Commissioner where it may assist the Commissioner to perform their statutory functions and duties; or
- A legal practitioner, for the purpose of obtaining legal advice or legal representation in relation to your concern.

An Eligible Recipient receives disclosures that may qualify for protection under this Policy and ensures they are escalated and followed up appropriately. Subject to the confidentiality requirements below, an Eligible Recipient may refer the disclosure to appropriate personnel to manage PSO's response.

To support timely escalation and investigation, you are encouraged to report Potential Misconduct initially to humanresources@poweringskills.com.au.

Any person making a disclosure may request that the disclosure is directed to the Chair of the Board.

The investigation and response processes are set out below.

For further information before making a disclosure, contact info@poweringskills.com.au.

8. Whistleblower Protection Officer

PSO has appointed a Whistleblower Protection Officer (WPO).

Until 30 June 2026, the General Manager People and Operations is the WPO. After 30 June 2026 the People and Operations Senior Manager is the WPO. The WPO helps protect disclosers from detriment because of a Protected Disclosure and supports the implementation of the protections in section 13, as appropriate. The WPO will only be told the nature and content of the disclosure if the discloser consents.

The WPO's ability to provide support may be limited if you choose to remain anonymous, cannot be contacted, or are not a PSO employee.

9. What information should be provided

When making a disclosure, provide as much detail as you can, including what happened, who was involved, relevant dates and locations, and any evidence (documents or witnesses).

The Eligible Recipient (or other person eligible to receive your disclosure) will seek your consent to share your report as needed to take appropriate action. If you disclose your identity, PSO will take steps to protect it. Limited internal sharing of your identity can help PSO support you and investigate and respond to your disclosure.

If you do not consent to the limited sharing of information and/or identifying details where needed, PSO's ability to progress your disclosure and act may be limited.

10. How to Speak Up

You are encouraged to provide your name, as it may help PSO assess and address your disclosure, but you are not required to do so. You can Speak Up anonymously and still be protected under the Corporations Act.

Making an anonymous disclosure

If you do not provide your name, PSO will assess your disclosure in the same way and investigate as far as reasonably possible. You may identify yourself at any time, but you are not required to. If you do identify yourself, PSO will take steps to protect your identity and protect you from detriment.

If you want to make an anonymous disclosure, it is recommended that you do so through info@poweringskills.com.au and maintain two-way communication so PSO can ask follow-up questions or provide updates. You may decline to answer any question that you feel could identify you.

PSO will make every effort to investigate your disclosure where possible and appropriate, but in some cases, there are limitations of what can be achieved if you decide to remain anonymous (for example, if PSO is not able to contact you to obtain sufficient information).

Details about how PSO protects your identity are set out in section 13.

11. Public interest and emergency disclosure

In certain circumstances, public interest or emergency disclosures can be made. This protection only applies where a disclosure (including written notice) was previously made to ASIC or a prescribed body. In the case of a public interest disclosure, at least 90 days must have passed since the previous disclosure.

A discloser should contact an independent legal adviser before making a public interest or emergency disclosure.

12. How disclosures will be handled

Disclosures under this Policy will be treated seriously, respectfully and sensitively. PSO will acknowledge disclosures promptly, assess them objectively, and apply the protections in section 13 when responding to and (where appropriate) investigating disclosures.

Speaking Up does not guarantee a formal investigation. PSO will assess each disclosure and decide whether (and how) it should be investigated, having regard to the nature of the disclosure and the information provided.

The Eligible Recipient will keep in contact with you until the matter is resolved. Where appropriate, PSO will advise how it intends to respond (including whether an investigation will be conducted). PSO may not be able to provide updates if it is not appropriate or if you cannot be contacted.

Investigation timeframes will vary. PSO aims to complete investigations within 90 days of receiving a disclosure, but this may be exceeded depending on the circumstances and complexity of the matter.

The Investigator (Whistleblower Investigations Officer) will be impartial and independent from anyone the disclosure relates to. Investigations will generally be overseen by the Chief Operating Officer, the Chair of the Board, or Chair of a Committee, as appropriate. PSO may also engage internal staff or external advisers/investigators, subject to the confidentiality protections in this Policy.

All officers, employees and contractors are expected to cooperate with investigations.

If you can be contacted, PSO may provide periodic updates on the progress and timing of any investigation. Updates may include:

- Confirmation that the disclosure has been received;
- Whether an investigation has commenced (where appropriate);
- Status updates (including if there has been limited progress); and
- When an investigation has been closed.

Unless there are confidentiality or other reasons not to do so, people to whom the disclosure relates will be informed of the allegation at an appropriate time and will be given a chance to respond to the allegations made against them.

13. What happens after an investigation?

How PSO documents and reports investigation findings will depend on the nature of the disclosure. Any investigation report will be provided to the relevant decision-maker and remains the property of PSO. Outcomes may also be reported to the Board in accordance with section 14.

PSO may communicate findings to the person who made the Protected Disclosure and, where appropriate, to the person(s) the disclosure relates to. However, PSO may not be able to share details due to confidentiality and privacy obligations. Investigation reports (and other documents recording investigation results) will not be provided to the discloser or to any person subject to investigation.

If an investigation identifies a breach of PSO's Code of Conduct or internal policies or procedures, PSO may take disciplinary action. This may include suspension or termination of employment or engagement, and/or other measures PSO considers appropriate.

14. What protections exist for individuals who Speak Up?

PSO is committed to protecting the rights of a person who decides to make a Protected Disclosure under this Policy. This section outlines how PSO will protect those who make a Protected Disclosure. The law also contains protections for disclosers in certain circumstances, which are summarised in Appendix 1.

Identity protection (confidentiality)

PSO will protect people who make a Protected Disclosure. Your identity (and information likely to identify you) will only be disclosed if:

- You consent;
- It is permitted or required by law (for example, disclosure to a lawyer to obtain legal advice on whistleblower protections); and/or
- It is reasonably necessary for an investigation, and all reasonable steps are taken to prevent you being identified.

To maintain confidentiality, PSO may:

- Limit access to information to those managing or investigating the disclosure;
- Store paper and electronic records securely;
- Review and, where appropriate, de-identify parts of the disclosure; and
- Use tools and channels that allow anonymous disclosures.

Protection from detrimental acts or omissions

PSO is committed to protecting disclosers (and other staff) from detriment or threats of detriment because a disclosure is made or is believed or suspected to be proposed. These protections support a safe environment for raising Potential Misconduct.

PSO prohibits a person experiencing any detrimental conduct on the basis of a disclosure, including:

(a) termination of employment or engagement;

(b) injury of an employee in their employment or alteration of their duties to their disadvantage;

(c) harassment or intimidation;

(d) harm or injury;

(e) damage to property, reputation, business, financial position or any other damage;

(f) discrimination; and

(g) any other action that can be perceived as retaliation for making a disclosure.

Tell an Eligible Recipient (preferably the one you originally reported to) if you are concerned you may be, are, or have been victimised. If you consider the response inadequate, you may escalate the matter in writing to the WPO, who will investigate the alleged victimisation and how it was managed.

Any person involved in victimising conduct may be subject to disciplinary action (including but not limited to termination of employment or engagement). In some circumstances, this may also be a criminal offence punishable by imprisonment.

PSO will at all times be able to raise and address with a person who makes a disclosure, or another person matters that arise in the ordinary course of their employment or engagement with PSO (for example, any separate performance or misconduct concerns). PSO may also take steps that are reasonably necessary to protect a person making a disclosure or another person from detriment.

Compensation and other remedies

A discloser can seek compensation and other remedies through the courts if:

- They suffer loss, damage or injury because of a disclosure; and
- PSO did not take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

Civil, criminal and administrative liability protection

A discloser is protected from any of the following in relation to their disclosure:

- Civil liability (i.e. any legal action against the discloser for breach of an employment contract, duty of confidentiality or another contractual obligation);
- Criminal liability (i.e. attempted prosecution of the discloser for unlawfully releasing information, or other use of the disclosure against the discloser in a prosecution (other than for making a false disclosure)); and
- Administrative liability (i.e. disciplinary action for making the disclosure).

Support and practical protection for disclosers

PSO is committed to ensuring individuals do not suffer detriment because they made a Protected Disclosure. Any support measures will depend on the matter raised and the people involved.

Support measures may include (in PSO's discretion):

- Conducting a risk assessment of any potential detriment;
- Monitoring and managing the behaviour of other employees;
- Relocating individuals (which may include the people alleged to have been involved in the Potential Misconduct) to a different business unit or office location;

- Offering you a leave of absence or flexible workplace arrangements while a matter is investigated; and/or
- Rectifying any detriment that you have suffered.

A person Speaking Up who is a current or former employee may access the PSO's Employee Assistance Program and may also request additional support from PSO (such as counselling or other support services).

PSO will look for ways to support all people who make a Protected Disclosure but may not be able to provide non-employees with the same level of support that it provides to employees. Where this Policy cannot be applied to non-employees (for example, because PSO itself cannot offer flexible workplace arrangements to a supplier), PSO will still seek to offer support that is appropriate in the circumstances.

15. Reporting or auditing

The Board will receive periodic, de-identified summaries of disclosures made under this Policy, including relevant metrics.

Board reporting supports oversight of financial and non-financial risks in the organisation. Board papers may include de-identified statistics on disclosures received, investigations commenced and substantiated, and the type of remedial action taken, including trends by business area and location. High-risk matters may be reported outside the usual cycle. The Board may request updates on PSO's protected disclosure program at any time (where the CEO or a Board Director is accused, or has a close relationship to an accused person, they will be excluded from the reporting process).

16. Availability of this Policy and Training

PSO will ensure Directors, employees, contractors and consultants are informed about this Policy through induction and initial training. Key employees, including Eligible Recipients, will receive periodic training, including on how to respond to disclosures.

A copy of this Policy will be available:

- On the PSO website;
- On the PSO intranet; and
- Provided at induction to Directors and employees (including contractors and consultants).

This Policy is non-contractual and does not form part of any terms of employment or engagement. PSO may change, replace or revoke this Policy at its discretion. This Policy does not create any obligation on PSO toward an employee.

Questions about this Policy should be directed to PSO's Human Resources department.

17. Review

The PSO Board is responsible for this Policy, and it forms part of the broader risk management and corporate governance framework. This Policy will be reviewed every 2 years.

18. Relevant Documents

- *Corporations Act 2001* (Cth)
- *Taxation Administration Act 1953* (Cth)
- The PSO Code of Conduct
- The Job and Skills Council Code of Conduct

19. Document Control Table

Version	Description	Date
V.0.1	Creation of first draft	10/05/2023
V.0.2	Review by Apex Group	10/08/2023
V.0.3	Board adoption	30/10/2023
V.0.4	Updates from governance review by Apex Compliance Solutions	05/12/2024
V.0.5	Board adoption	12/02/2025
V.1.0	Published	04/03/2025
V.1.1	Updated by Company Secretary	07/04/2026
V.1.2	Considered by Audit and Risk Committee	14/06/2026
V.1.3	*Considered by Audit and Risk Committee*	*09/06/2026*
V.1.4	*Considered by PSO Board*	*30/6/2026*

Appendix 1 – Whistleblower Protections Provided Under Australian Law

1. Overview

As set out in this Policy, PSO is committed to protecting disclosers (whistleblowers(s)) who make a Protected Disclosure in accordance with this Policy. Protections can also arise under the *Corporations Act 2001* (Cth) (Corporations Act), which protects whistleblowers where they make a disclosure about a "disclosable matter" to a person specified under the Corporations Act as set out below.

Protections can also arise under the *Taxation Administration Act 1953* (Cth) (Taxation Administration Act).

This Appendix sets out more information regarding these protections.

2. What types of matters are protected under Australian Law?

A disclosable matter under the Corporations Act will arise where a whistleblower makes a report in circumstances where they have reasonable grounds to suspect that the information concerns misconduct or an improper state of affairs in relation to PSO or its related bodies corporate, including, but not limited to, conduct that:

- Constitutes an offence against a range of corporate and financial sector legislation specified under the Corporations Act;
- Constitutes an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
- Represents a danger to the public or the financial system; or
- Is otherwise prescribed by regulation.

In addition, a disclosure may also be protected as a "qualifying disclosure" under the Taxation Administration Act where a report relates to a breach of Australian tax law or tax-related misconduct.

If a whistleblower makes a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation, their disclosure will also be protected even if it does not relate to a disclosable matter.

Disclosable matters specified in this Policy which do not amount to a disclosable matter under the Corporations Act (or a qualifying disclosure under the Taxation Administration Act) will not be protected under those Acts but will be protected in accordance with this Policy.

3. How will I be protected if I raise a concern?

Two key protections inform all aspects of PSO's Protected Disclosure program.

Confidentiality

We protect the confidentiality of disclosers (whistleblowers) who raise concerns. We do this by limiting how both your identity and information that is likely to lead to your identification is shared. Your identity will be kept confidential to the fullest extent possible and only shared as permitted by you or by law.

Under the Corporations Act, where a report is made about a disclosable matter by a whistleblower to the persons specified in this Policy and under the Corporations Act (as set out below), that whistleblower's identity (and information which is likely to identify them) can only be disclosed without their consent, if the disclosure is to:

- The Australian Securities and Investments Commission (ASIC);
- The Australian Federal Police (AFP);
- The Australian Taxation Commissioner in respect of tax-related misconduct; or
- A legal practitioner for the purpose of obtaining legal advice or legal representation; or
- If it is reasonably necessary to disclose information for the purposes of an investigation, provided their identity is not disclosed and all reasonable steps are taken by PSO to reduce the risk that they will be identified.

PSO encourages disclosures of Potential Misconduct to be made in accordance with the Policy in the first instance.

It is illegal for a person to identify a whistleblower or disclose information in a report about a “disclosable matter" made by them that is likely to lead to their identification, other than as set out above.

Reports can also be made anonymously and still be protected under the Corporations Act.

PSO also provides a Whistleblowing Protection Officer (WPO) to help support you and assist you with your report. Should you require any assistance, we encourage you to speak to the WPO.

Further details of how we protect whistleblowers is set out in the body of this Policy.

Non-victimisation

We protect disclosers from detriment caused because they raised a concern or plan to raise a concern. We do not tolerate anyone threatening to cause or causing detriment to you because of your desire or decision to raise a concern. Doing so is taken seriously by PSO and may lead to disciplinary action.

In certain circumstances, these protections will also be enforceable under the Corporations Act or the Tax Administration Act (where a report relates to a breach of Australian tax law or tax-related misconduct). Under this legislation, a person cannot engage in conduct (or threaten to engage in conduct) that causes detriment to you (or another person) if:

- That person believes or suspects that you (or another person) made, may have made, propose to make, or could make a disclosure that qualifies for protection, and
- The belief or suspicion is the reason (or part of the reason) for the conduct.

Where those provisions apply, you are also protected from liability for making the report (either by way of civil, criminal or administrative legal proceedings, or contractual or other remedies being sought against you). Information you disclose cannot be used in legal proceedings against you (except for proceedings in relation to giving false information). However, you will not be granted immunity from the consequences of any misconduct you have engaged in that is revealed by your report (including, but not limited to, any disciplinary action).

4. When will I be protected?

PSO provides protections to disclosers who make a Protected Disclosure pursuant to this Policy. PSO also provides these protections to any whistleblower who makes a disclosure regarding a disclosable matter that is protected under law to:

- A director, officer or senior manager of PSO;
- An auditor, or a member of the audit team conducting an audit of PSO;
- An actuary of PSO;
- An employee or officer of PSO with functions or duties that relate to the tax affairs of PSO, or a registered tax agent or BAS agent who provides tax agent or BAS services to PSO, in relation to tax- related disclosable matters;
- ASIC or in the case of tax-related misconduct, the Australian Taxation Commissioner where it may assist the Commissioner to perform their statutory functions and duties; or
- A legal practitioner, for the purpose of obtaining legal advice or legal representation in relation to your concern.

A disclosure needs to be made directly to one of the above people in order to qualify for protection as a Whistleblower under the Corporations Act (or the Taxation Administration Act, where relevant).

In limited circumstances, certain "public interest" or "emergency" disclosures made to parliamentarians or journalists are also protected by law. It is important that you understand the criteria for making a public interest or emergency disclosure before doing so. For example, you must have previously made a disclosure to ASIC, APRA or another prescribed body before you can make a public interest or emergency disclosure and, in the case of a public interest disclosure, at least 90 days must have passed since the previous disclosure. Please contact PSO’s Company Secretary if you would like more information about emergency and public interest disclosures.

5. What should I do if a protection is breached?

PSO takes any breach of these protections seriously. Where you believe a breach has occurred, you should raise it with the WPO, or a Recipient as set out in this Policy.

If you suffer detriment because a person believes or suspects that you or another person has, proposes to make, could make or may make a report that qualifies for protection under the Corporations Act, you can also seek compensation and other remedies through the courts if you suffer loss, damage or injury because of the disclosure, including if PSO fails to take reasonable precautions and exercise due diligence to prevent the detrimental conduct. You should seek legal advice if you are considering seeking such remedies.

6. Is anything not covered by PSO's Protected Disclosure Program?

PSO's protected disclosure program and the protections under the Corporations Act or Tax Administration Act generally do not apply to personal work-related grievances. These are usually reports which relate to your employment.

Instead, these matters should be reported in accordance with PSO's Complaints Management and Disputes Resolution Policy.

However, this Policy will still apply in some circumstances, such as where your concern:

- Relates to any detriment caused or threatened to you for raising a concern regarding a disclosable matter;
- Relates to a "disclosable matter" (see above), including a breach of employment or other laws punishable by 12 months imprisonment or more;
- Has significant implications for PSO; or
- Relates to misconduct beyond your personal circumstances.

A personal work-related grievance may still qualify for protection where you have sought legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

Where in doubt, you should make your report to an eligible recipient under this Policy. They will make sure your report is dealt with under the right policy.

ATTACHMENT 1 - CONSENT FORM TO BE SOUGHT BY RECIPIENT FROM A DISCLOSER

1. PSO is committed to conducting business honestly, with integrity, and in accordance with its values. As part of this, PSO's Protected Disclosure Policy operates to provide safe and trusted means for staff and other eligible disclosers defined under the Policy to make a Protected Disclosure about Potential Misconduct.

2. We apply protections to eligible disclosers, including to protect their confidentiality. We do this by limiting how both their identity and information that is likely to lead to their identification is shared.

3. Where you are an eligible discloser, your identity will be kept confidential to the fullest extent possible, and only shared as permitted by you, or as required or permitted by law. You can choose to remain anonymous when you make a disclosure, and you are not required to consent to the sharing of your identity or information in your disclosure which is likely to identify you. However, if you do not consent to the limited sharing of your identity and information as needed, this may limit PSO's ability to take action in relation to your disclosure and to effectively deal with the matters you have raised, including undertaking an investigation where appropriate.

4. By completing this consent form, you agree to disclose your identity and the information provided by you in your disclosure to PSO. You also consent to PSO using this information to take action in respect of your disclosure, including where this may result in a further disclosure of your identity and/or the other information provided by you, in accordance with the terms of this consent form. You many revoke this consent at any time.

5. Please return this signed consent form to the WPO via email: humanresources@poweringskills.com.au.

6. Please note that all disclosures of Potential Misconduct made under the Protected Disclosure Policy will be assessed by PSO and a decision will be made by PSO in its discretion as to whether the disclosure should be investigated. PSO's response to a disclosure will vary depending on the nature of the disclosure, including the amount of information provided and whether it has any required consent.

My Consent

1. I have made a disclosure pursuant to PSO's Protected Disclosure Policy (Policy).

2. I am seeking protection as a discloser pursuant to the Policy.

3. By signing below, I consent to the disclosure of the following Information, in connection with my disclosure of Potential Misconduct:

   (a) my identity, or information likely to identify me;
   (b) information provided by me in respect of my disclosure;
   (c) information obtained in the course of any investigation into my disclosure; and
   (d) any other information relating to the above.

   (Collectively, the Information), for the purposes of investigating my disclosure, reporting to persons with responsibility for the oversight of Protected Disclosures, or taking any other necessary or appropriate action to deal with my disclosure.

4. I understand a disclosure of Information as outlined above may include, for example, disclosing the Information to an internal or external lawyer, an internal or external investigator, the PSO Board (including a Board Committee), other staff or third parties on a "need to know" basis (including, but not limited to, people who may be involved in any investigation into my disclosure or making any decision in relation to my disclosure), for audit purposes, or otherwise in accordance with any legal or regulatory obligations.

5. I also understand that it may be necessary to disclose my identity and any information provided in my disclosure to other parties and person/s against whom the disclosure is made, or who are involved in any investigation, as part of a disclosure of Information as outlined above.

Full Name

_____

Signature

_____

Date