



15 August 2024

Whistleblower Protection Policy

Paramount ANZ

Objective

Paramount ANZ encourages a culture of corporate compliance and ethical behaviour, consistent with community standards and expectations. This means cultivating an environment where potential and actual wrongdoing can be discussed and disclosed safely without fear of victimisation or retaliation.

This Whistleblower Protection Policy explains what whistleblowing is and the steps you can take to raise a concern about things like fraud, bribery and Commonwealth offences punishable by imprisonment of 12 months or more.

This policy explains:

- the meaning of “disclosable matter” and what you can report;
- the people to whom a disclosable matter can be reported;
- the investigation procedures involved when you report a disclosable matter; and
- how you will be protected from victimisation or retaliation when you report a disclosable matter.

This policy focuses on how to raise specific concerns that relate to activities that may appear to be improper, unethical or illegal, especially where you may fear consequences for doing so.

This policy outlines the reporting mechanism to use in those circumstances, the independent and confidential investigation process and how you will be protected from Detriment for coming forward if your concerns can be dealt with under the whistleblower protections.

This policy appears in Paramount ANZ’s officially published workplace procedures manual and on Paramount ANZ’s internal Intranet and external facing website.

Definitions

Detriment includes in summary, dismissal, injury to employment, disadvantaging an employee’s position or duties, discrimination, harassment, intimidation, harm (including psychological harm) or injury and damage to property, reputation, business or financial position.

Corporations Act means *Corporations Act 2001*





Eligible Recipient means an officer, senior manager, auditor or actuary of Paramount ANZ, or a person authorised by Paramount ANZ to receive a disclosure.

Eligible Whistleblower means, in summary, a current or former employee (casual, part-time, fixed term or permanent), contractor, supplier or associate as well as a relative, spouse or dependent of any of these individuals.

Investigator means a person appointed by Paramount ANZ (within or outside Paramount ANZ) that investigates a disclosable matter.

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

Whistleblower means an Eligible Whistleblower who reports a disclosable matter that qualifies for protection.

Paramount ANZ means the following company entities Network Ten Pty, VIMN Australia Pty Ltd, and Paramount Pictures Australia Pty and any other related bodies corporate as defined by the Corporations Act.

Scope

This policy is available to Eligible Whistleblowers – being a current or former employee (casual, part-time, fixed term or permanent), contractor, supplier, associate as well as a relative, spouse or dependent of any of these individuals.

Policy

What is a disclosable matter?

A disclosable matter involves information that you have reasonable grounds to suspect concerns Misconduct or an improper state of affairs.

Some examples of Misconduct or improper state of affairs include the following (where relevant to Paramount ANZ's business operations and practices):

- illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property;
- fraud, money laundering or misappropriation of funds;
- offering or accepting a bribe;
- financial irregularities;
- failure to comply with, or breach of, legal or regulatory requirements; and





- engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure

Other specific examples relate to conduct that

- constitutes an offence or breaches certain legislation such as the Corporations Act; or
- constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; or
- represents a danger to the public or the financial system.

Disclosures that are not disclosable matters, will not qualify for protection under this policy or the Corporations Act.

Are personal grievances included in the policy?

Personal work-related grievances generally do not qualify for protection. You should consult the *Complaint Handling Procedure* for guidance on how to raise those matters.

However, personal work-related grievances may still qualify for protection in certain circumstances, for example if they include information about Misconduct or a breach of the relevant laws or conduct that represents a danger to the public or Misconduct beyond a Whistleblower's personal circumstances.

Anonymity

You may make a disclosure anonymously if you wish. An anonymous disclosure concerning disclosable matters will be protected under the Corporations Act.

However, sharing your identity during the process will make it easier for Paramount ANZ to investigate your disclosure. Anonymous reporting may pose practical limitations in conducting our investigation and restrict our ability to appropriately investigate and acquire necessary information relating to your disclosure.

If you choose to make an anonymous disclosure, you should be mindful to clearly identify that you are making a disclosure under this policy, for example, in an email subject line or the opening paragraph of a letter or email.

Confidentiality





Paramount ANZ will preserve the confidentiality of your identity throughout the investigation as required under the Corporations Act.

Your identity will not be disclosed unless:

- the disclosure of your identity is authorised or required by law, for example to ASIC, APRA or the AFP;
- your identity is disclosed to a legal practitioner (for the purposes of obtaining legal advice or representation about the whistleblower provisions in the Corporations Act);
- your identity is disclosed to a person or body prescribed by regulations; or
- you have been consulted and have given consent for your identity to be shared.

Your identity or information that may likely lead to your identification will not be disclosed outside of the exceptions above. Information may be disclosed if you are not identifiable.

However, in the circumstance where information may potentially identify you, if the sharing of such information is reasonably necessary for the purposes of an investigation, reasonable steps will be taken to mitigate the risk of identification.

If a matter of business or operational significance is disclosed, non-identifying content may need to be disclosed to Paramount ANZ's executive management team. However, Paramount ANZ will take reasonable steps to reduce the risk of identification.

How the Whistleblower is protected

Paramount ANZ is committed to protecting a Whistleblower who makes reports of disclosable matters. If a Whistleblower reports a disclosable matter, the Whistleblower will not be subject to Detriment or threat of Detriment as a result of having made that disclosure.

Detriment does not include administrative action that is reasonable to protect the Whistleblower from Detriment or managing unsatisfactory work performance if such action is in accordance with Paramount ANZ's performance management framework.

The Whistleblower may also be entitled to other forms of protection including liability protection from civil, criminal and administrative claims and compensation through the courts if the Whistleblower suffers loss, damage or injury because of a protected disclosure.

False reporting





You are expected to have reasonable grounds to suspect that information that you disclose is true. While you will not be penalised for information that turns out to be incorrect, any deliberate false reporting will be treated as a serious matter that may result in disciplinary action and potential legal consequences. Disciplinary action is dependent on the nature, circumstances and severity of the false report.

Fair treatment of identified persons

Paramount ANZ will ensure the fair treatment of individuals who are identified in a report of a Disclosable Matter that qualifies for protection.

If an investigation is launched following receipt of a report of a disclosable matter, individuals identified in a report may be informed:

- that a report has been made about them as soon as practicably possible unless there is a threat that notification will compromise Paramount ANZ's ability to investigate the disclosure effectively;
- about the facts that the individual is accused of; and
- that the individual may be interviewed to provide their view about any allegations against them or which concern them.

Support

Paramount ANZ endeavours to support you through the investigation process. Please contact Paramount ANZ HR (askhr@networkten.com.au) if you require additional support as a result of your disclosure. You and your family members can also access support through the Employee Assistance Program (EAP) for confidential counselling. Paramount ANZ's current provider is Corporate Counseling Associates who can be contacted on 1800 730 931. Further information is available via the Intranet.

Procedure

Reporting a disclosable matter

If you are aware of conduct that you are concerned may constitute a disclosable matter, you should:

1. Carefully consider the exact nature of the concern and whether:
 - you have reasonable grounds to suspect that it has occurred; and





- it relates to a disclosable matter.
2. Identify an Eligible Recipient or anyone who may receive your disclosure. Paramount ANZ has authorised the persons listed in the schedule at the end of this policy as persons who may receive a disclosure
 3. Report your concern in writing (anonymously if you wish), providing as much information as possible, including in particular:
 - the nature of the alleged conduct or circumstances;
 - where the conduct occurred or how the circumstances occurred; and
 - the individuals involved in the conduct or circumstances.

If your disclosure concerns a particular Eligible Recipient or if you suspect that a particular Eligible Recipient is unlikely to deal with a disclosure properly, you should report to another Eligible Recipient.

Other disclosures qualifying for protection

- Disclosure to a lawyer in order to obtain legal advice or representation in relation to the operation of whistleblower provisions at law are protected disclosures.
- While you can make a disclosure directly to regulatory bodies or other external parties (APRA, ASIC or any other prescribed Commonwealth authority) about a disclosable matter, Paramount ANZ encourages disclosure to Paramount ANZ in the first instance in order to identify and address any wrongdoing as early as possible.

For more information as to how to report to an external agency consider: <https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/how-asic-handles-whistleblower-reports/>

Public interest and emergency disclosures

Whistleblowing legislation also extends limited protection to public interest disclosures and emergency disclosures made to journalists or parliamentarians under certain circumstances. You may lose the benefit of the legislative protections if you do not understand the criteria for making disclosures of this nature. For example, the disclosure must have previously been made to ASIC, APRA or a prescribed body and written notice provided to the body to which the disclosure was made, and in the case of a public interest disclosure, at least 90 days must have passed since the previous disclosure. Paramount ANZ recommends that you seek independent legal advice before making a public interest disclosure or an emergency disclosure.





Receiving a report of a disclosable matter

When an Eligible Recipient receives a report under this policy, Paramount ANZ will conduct a preliminary review of the disclosure and determine whether the disclosure relates to a disclosable matter and that the disclosure relates to matters to be investigated.

Following that assessment, if required, Paramount ANZ will appoint an investigator to carry out an investigation of the matters raised in a disclosure.

Investigation procedure

The investigation procedure will vary according to the substance of the conduct alleged.

The investigation will be undertaken in an objective, fair, prompt and thorough manner. It will be conducted independently from the Whistleblower and any persons involved in the disclosable matter. If practicable, the Whistleblower will be provided with feedback about the Whistleblower's disclosure and any subsequent investigation.

The process may include interviewing any individuals involved and reviewing any relevant information, documents and data related to the matter. The method for documenting and reporting findings is dependent on the nature of the disclosure.

Questions

Please contact askhr@paramount.com if you require any further information or have any questions regarding this policy.

Departments authorised by Paramount ANZ who may receive your complaint

1. Paramount ANZ HR

Email: askhr@paramount.com

2. OpenLine via Paramount Global

Phone. Call 1800 551 155 and then dial 8558335027

Email. GlobalCompliance@Paramount.com

Website. <http://www.openline.Paramount.com>



Paramount

Policy Ownership

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Paramount

