

EVENT

HOSPITALITY & ENTERTAINMENT

Whistleblower Protection Policy

1. COMMITMENT TO ETHICAL BEHAVIOUR

This Policy applies to Event Hospitality & Entertainment Limited (**EVENT**). EVENT is committed to a culture of high corporate compliance and high ethical behaviour. The ethical values of the company are illustrated to all employees in the *EVENT Code of Ethics and Business Conduct*. This code outlines that EVENT believes in the strong ethical values of integrity and business honesty.

2. STATEMENT OF SUPPORT TO WHISTLEBLOWERS

EVENT is committed to the aims and objectives of an effective Whistleblower protection policy.

EVENT recognises the value of transparency and accountability in its administrative and management practices, and supports the making of disclosures.

EVENT does not tolerate the taking of reprisals against those who come forward to disclose such conduct.

3. AVENUES TO DISCLOSE CONDUCT

This Policy contains two Parts under which you may make a disclosure:

- (a) Part 1 contains the mandatory requirements prescribed by the *Corporations Act 2001* (Cth) (**Corporations Act**) and applies to disclosures about matters referred to in paragraph 2.1 of Part 1 (**Corporations Act Disclosures**); and
- (b) Part 2 applies to disclosures about matters that are not Corporations Act Disclosures (**Other Disclosures**).

Part 1 refers to the procedures, and uses the terminology, contained in the legislation. Part 2 adopts different procedures and uses some different terminology.

This Policy does not relate to personal work-related grievances – subject to the exceptions set out in Section 2.2 of Part 1 below – which should be dealt with in accordance with the relevant policy for employment related concerns.

4. OTHER

Any breach of this Policy may result in disciplinary action, up to and including termination of employment.



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EVENT HOSPITALITY & ENTERTAINMENT LIMITED – WHISTLEBLOWER PROTECTION POLICY

The content of this Policy may be reviewed from time to time by the EVENT Company Secretary. In particular, the Company Secretary may have regard to complaints, reports and recommendations made regarding compliance with this Policy, including the investigations undertaken and the impact on whistleblowers personally. Any amendments to the Policy shall be approved by the EVENT Audit and Risk Committee.

This Policy is not a term of any contract, including any contract of employment. This Policy may be varied by EVENT from time to time, in its absolute discretion.

Part 1: Disclosures Protected by Legislation

1. AIM

The Corporations Act and the *Taxation Administration Act 1953* (Cth) provide for protections for eligible whistleblowers (**Statutory Whistleblower Protection Scheme**).

The purpose of this Part is to set out:

- (a) information about the types of disclosures that qualify for protection under the Statutory Whistleblower Protection Scheme;
- (b) information about the protections available to whistleblowers, including protections under the Statutory Whistleblower Protection Scheme;
- (c) information about to whom disclosures that qualify for protection under the Statutory Whistleblower Protection Scheme may be made, and how they may be made;
- (d) information about how EVENT will support whistleblowers under the Statutory Whistleblower Protection Scheme and protect them from detriment;
- (e) information about how EVENT will investigate disclosures that qualify for protection under the Statutory Whistleblower Protection Scheme;
- (f) information about how EVENT will ensure fair treatment of employees of who are mentioned in disclosures that qualify for protection, or to whom such disclosures relate under the Statutory Whistleblower Protection Scheme; and
- (g) information about how this Policy is to be made available to officers and employees of EVENT.

2. SCOPE OF THE WHISTLEBLOWER PROTECTION SCHEME

2.1 What disclosures are protected?

The following are the primary types of disclosures that 'qualify' for protection under the Statutory Whistleblower Protection Scheme:

- (a) disclosures by an 'eligible whistleblower' to Australian Securities and Investments Commission (**ASIC**), Australian Prudential Regulation Authority (**APRA**), the Commissioner of Taxation (in relation to tax matters); a prescribed Commonwealth authority; or a legal practitioner (to obtain legal advice or legal representation about the operation of the Whistleblower Protection Scheme); or
- (b) disclosures by an 'eligible whistleblower' to an 'eligible recipient',
if:
 - (c) the eligible whistleblower has 'reasonable grounds';
 - (d) to 'suspect';
 - (e) a disclosable matter, being information that:

- (i) concerns misconduct or an improper state of affairs or circumstances in relation to EVENT or one of its related bodies corporate; or
- (ii) indicates that EVENT, a related body corporate or one of its or their officers or employees has engaged in conduct that constitutes an offence against the Corporations Act or other specified financial services legislation, an offence against other Commonwealth legislation punishable by imprisonment for 12 months or more or that represents a danger to the public or the financial system.

The misconduct or an improper state of affairs can also be in respect of tax affairs.

Disclosable matters do not necessarily involve a contravention of a law. For example, '*misconduct or an improper state of affairs or circumstances*' could involve conduct that, whilst not unlawful, indicates a systemic issue of concern that the relevant regulator should know about to properly perform its functions. It may also relate to business behaviour and practices that may cause consumer harm. Also, information that indicates a significant risk to public safety or the stability of, or confidence in, the financial system is a disclosable matter, even if it does not involve a breach of a particular law.

2.2 Further examples of disclosable matters include:

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

An eligible whistleblower who makes a disclosure must have 'reasonable grounds to suspect' that the information qualifies for protection. This means that even if a disclosure turns out to be incorrect, the protections will still apply, provided the eligible whistleblower had 'reasonable grounds to suspect'.

As noted below, this Policy does not apply to personal work-related grievances, unless an exception applies. Disclosures about such grievances, as well as other disclosures that are not about a disclosable matter, are not covered by Part 1 of this Policy and do not qualify for protection under the Whistleblower Protection Scheme. However, such disclosures may be protected under other legislation, such as the *Fair Work Act 2009* (Cth), for example, for personal work related grievances.

Deliberate false reports not tolerated

2.3 EVENT will treat all reports of disclosable matters seriously and endeavour to protect anyone who raises concerns in line with this Policy. An eligible whistleblower can still qualify for protection under this Policy where their disclosure turns out to be incorrect.

2.4 However, deliberate false or vexatious reports will not be tolerated. Anyone found making a deliberate false claim or report will be subject to disciplinary action, which could include dismissal.

2.5 **Personal work-related grievances**

A disclosure does not qualify for protection under the Statutory Whistleblower Protection Scheme to the extent that the information disclosed:

- (a) concerns a personal work-related grievance of the eligible whistleblower; and
- (b) does not concern a contravention, or an alleged contravention of the detriment provisions referred to in paragraph 3.3 of Part 1 of this Policy (Victimisation).

For the purposes of the Statutory Whistleblower Protection Scheme, a disclosure is a '*personal work-related grievance*' if:

- (a) the information concerns a grievance about any matter in relation to the eligible whistleblower's employment, or former employment, having (or tending to have) implications for the eligible whistleblower personally; and
- (b) the information:
 - (i) does not have significant implications for EVENT, or another regulated entity, that do not relate to the eligible whistleblower; and
 - (ii) does not concern conduct, or alleged conduct, referred to in paragraph 2.1(e)(ii) of Part 1 of this Policy.

However, a personal work-related grievance may still qualify for protection if:

- (a) it relates to a disclosable matter and a personal work related grievance (ie, it is a mixed disclosure); or
- (b) the eligible whistleblower seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

Examples of personal work-related grievances include:

- (c) an interpersonal conflict between the eligible whistleblower and another employee;
- (d) a decision relating to the engagement, transfer or promotion of the eligible whistleblower;
- (e) a decision relating to the terms and conditions of engagement of the eligible whistleblower; or
- (f) a decision to suspend or terminate the employment of the discloser, or otherwise to discipline the eligible whistleblower.

Disclosures about personal work-related grievances should be raised under EVENT's existing grievance policy, which can be found in the Employee Handbook and intranet.

2.6 Public interest disclosures

There is an additional category of disclosures called 'public interest disclosures' that qualify for protection under the Statutory Whistleblower Protection Scheme. These can only be made to journalists and members of Parliament but only if the eligible whistleblower complies with strict requirements, including:

- (a) the eligible whistleblower has made a qualifying disclosure to ASIC, APRA, or a prescribed Commonwealth authority;
- (b) at least 90 days has passed since the qualifying disclosure was made;
- (c) the eligible whistleblower has reasonable grounds to believe that action, is not being or has not been taken to address the matters to which the qualifying disclosure related and that making a public interest disclosure would be in the public interest;
- (d) after 90 days has passed, the eligible whistleblower must give the body to which the qualifying disclosure was originally made, a written notification that:
 - (i) includes sufficient information to identify the qualifying disclosure; and
 - (ii) states that the eligible whistleblower intends to make a public interest disclosure; and
- (e) the extent of the information disclosed in the public interest disclosure is no greater than to inform the journalist or member of Parliament of the misconduct or improper state of affairs or circumstances, or other conduct falling within the scope of the Whistleblower Protection Scheme.

2.7 Emergency Disclosures

There is also an additional category of disclosures called 'emergency disclosures' that qualify for protection under the Statutory Whistleblower Protection Scheme. These can only be made to journalists and members of Parliament, but only if the eligible whistleblower complies with the following strict requirements, including:

- (a) the eligible whistleblower has first made a qualifying disclosure to ASIC, APRA or a prescribed Commonwealth authority;
- (b) the eligible whistleblower has reasonable grounds to believe that information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment; and
- (c) prior to making the emergency disclosure, the eligible whistleblower gave notice to the body that received the qualifying disclosure (that is, ASIC, APRA, or a prescribed Commonwealth authority):
 - (i) stating that they intend to make an emergency disclosure; and
 - (ii) including sufficient information to identify the qualifying disclosure; and
- (d) the extent of the information disclosed in the emergency disclosures is no more than is necessary to inform the journalist or member of Parliament of the substantial and imminent danger.

Before making a public interest or emergency disclosure, it is important that an eligible whistleblower understands the criteria for protection under the relevant legislation. Eligible whistleblowers should obtain independent legal advice prior to making any disclosure.

2.8 Who is an 'eligible whistleblower'?

The following persons are capable of being 'eligible whistleblowers' under the Statutory Whistleblower Protection Scheme:

- (a) any officer or employee of EVENT (including, but not limited to employees who are permanent, part-time, fixed-term or temporary);
- (b) an individual who is an associate of EVENT; and
- (c) any person who supplied goods or services to EVENT (whether paid or unpaid) or is an employee of a supplier (which may include, among others, contractors, consultants and service providers).

This concept of 'eligible whistleblowers' extends to any persons who previously held any of the above positions or functions. It also extends to a person who is a relative of the individuals set out above or a dependant of one of those individuals or of the spouse of such an individual.

2.9 Who is an 'eligible recipient' within EVENT?

Under the Statutory Whistleblower Protection Scheme, an 'eligible recipient' will be:

- (a) any officer or senior manager of EVENT or a related body corporate;
- (b) the internal or external auditors or actuaries of EVENT or a related body corporate (including a member of an audit team conducting an audit); or
- (c) any person authorised by EVENT to receive qualifying disclosures.

For the purposes of this Statutory Whistleblower Protection Scheme, the following people are authorised to receive qualifying disclosures (**Authorised recipients**):

- (a) David Stone - EVENT Company Secretary on (02) 9373 6609 or by e-mail on David_Stone@evt.com; or
- (b) Anny Cheung - EVENT Legal Counsel on (02) 9373 6637 or by e-mail on Anny_Cheung@evt.com.

Where the qualifying disclosure is about either of these people, the eligible recipient will be Mathew Duff, Director of Commercial, on (02) 9373 6701 or by email on Mathew_Duff@evt.com.

KPMG FairCall is also authorised to receive qualifying disclosures. KPMG FairCall can be contacted as follows:

- (a) By telephone: 1800 500 965 (Australia), 0800 100 526 (New Zealand) or 0800 181 3622 (Germany);

- (b) Online at <http://faircall.kpmg.com.au/> (Australia and New Zealand) or <http://www.thornhill.co.za/kpmgethicslinereport> (Germany); or
- (c) By mail addressed to The FairCall Manager, KPMG Forensic, PO Box H67, Australia Square, Sydney NSW 1213, Australia.

This service is provided by KPMG. This service is an independently monitored and external service for you to report concerns of possible misconduct or any improper state of affairs or circumstances to EVENT Hospitality & Entertainment Limited. EVENT Hospitality and Entertainment Limited has appointed KPMG as an eligible recipient to receive disclosures under the Corporations Act 2001 (Cth) and/or Taxation Administration Act 1953 (Cth). KPMG will treat all disclosures in accordance with the attached policy: <http://www.kpmg.com/au/faircallprivacy>.

While EVENT encourages eligible whistleblowers to make disclosures internally, an eligible whistleblower may choose to raise disclosable matters outside of EVENT with:

- (a) ASIC; or
- (b) APRA; or
- (c) a Commonwealth authority prescribed in the Corporations Regulations.

A report of a disclosable matter will also be protected if it is to a qualified legal practitioner for the purpose of taking legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act.

2.10 Anonymous Disclosures

An eligible whistleblower can choose to make a disclosure anonymously and to remain anonymous over the course of the investigation and after the investigation is finalised – they may also decide not to answer questions that they feel could reveal their identity at any time, including during follow-up conversations. For example, they may do so because of concerns about their identity becoming known. If such concerns exist, an eligible whistleblower may prefer to adopt a pseudonym for the purposes of their disclosure (not their true name) – or to create an anonymous email address to submit their disclosure to an Authorised Recipient. Regardless, anonymous disclosures are still capable of being protected under the Whistleblower Protection Scheme.

Reporting anonymously may hinder our ability to fully investigate a reported matter. For this reason, we encourage anonymous eligible whistleblowers to maintain ongoing two-way communication with us (such as via an anonymous email address), so that we can ask follow-up questions or provide feedback.

3. PROTECTIONS

Important protections relating to confidentiality and detriment apply to eligible whistleblowers who report disclosable matters in accordance with the Whistleblower Protection Scheme outlined in this Policy. The protections apply not only to internal disclosures, but to disclosures to legal practitioners, regulatory and other external bodies, and public interest and emergency disclosures that are made in accordance with the Corporations Act.

EVENT takes contraventions of these protections very seriously and will take disciplinary action against anyone for doing so. If an eligible whistleblower has any particular concerns about this, they can raise them with an Authorised Recipient. Civil and criminal sanctions also apply for breaches of these protections.

3.1 Confidentiality

Strict confidentiality obligations apply in respect of any disclosures that qualify for protection under the Statutory Whistleblower Protection Scheme.

Unless the eligible whistleblower consents, it is against the law for a person to disclose an eligible whistleblower's identity or any information that may lead to his/her identification (subject to the exceptions set out below).

If an eligible whistleblower's disclosure qualifies for protection set out in Part 1 of this Policy, it is likely that the eligible whistleblower will be asked to provide consent to the disclosure of their identity or information that is likely to lead to their identification. This would be to facilitate any investigation and/or resolution of the matter. If consent is withheld, it may not be possible to adequately investigate and respond (if at all) to the disclosure.

However, under the Statutory Whistleblower Protection Scheme, if a discloser does not consent to their identity being disclosed to any other persons, it will still be lawful to:

- (a) disclose their identity to:
 - (i) ASIC, APRA, the Australian Federal Police or the Commissioner of Taxation;
 - (ii) a legal practitioner for the purposes of obtaining advice about the disclosure; or
 - (iii) to a body prescribed by the regulations,
- (b) disclose information in a disclosure that may lead to the identification of the individual if this is reasonably necessary for the purpose of investigating the qualifying disclosure (provided the disclosed information does not include the eligible whistleblower's identity and EVENT takes all reasonable steps to reduce the risk that the eligible whistleblower will be identified as a result of the disclosure).

ASIC, APRA or the AFP can disclose the identity of an eligible whistleblower, or information that is likely to lead to the identification of the eligible whistleblower, to a Commonwealth, State or Territory authority to help the authority in the performance of its functions or duties.

EVENT takes the protection of an eligible whistleblower's identity seriously. Steps it will take to help achieve this may include:

- (c) maintaining mechanisms to reduce the risk that the eligible whistleblower will be identified from the information contained in a disclosure (such as redactions or referring to the person in gender neutral terms etc);
- (d) maintaining mechanisms for secure record-keeping and information-sharing processes and limiting access to records and information;
- (e) reminding each person (as appropriate) who is involved in handling and investigating a disclosure about the confidentiality requirements, including that an unauthorised disclosure of an eligible whistleblower's identity may be a criminal offence.

In practice, it is important to recognise that an eligible whistleblower's identity may still be determined if the eligible whistleblower has previously mentioned to other people that they are considering making a disclosure, the eligible whistleblower is one of a very small number of people with access to the information or the disclosure related to information that an eligible whistleblower has previously been told privately and in confidence.

If there is a breach of confidentiality, an eligible whistleblower can lodge a complaint with an Authorised Recipient or a regulator such as ASIC or APRA for investigation.

3.2 EVENT cannot pursue action against the discloser

An eligible whistleblower is protected from any civil, criminal, and/or administrative liability (including disciplinary action) for making a qualifying disclosure in accordance with the Whistleblower Protection Scheme, and no contractual or other remedy may be enforced or exercised against an eligible whistleblower on the basis of a qualifying disclosure.

However, the protections do not grant immunity for any misconduct an eligible whistleblower has engaged in that is revealed in their disclosure.

3.3 Victimisation - Detriments and threats of detriment prohibited

The Statutory Whistleblower Protection Scheme makes it unlawful for a person to engage in conduct against another person that causes or will cause a detriment:

- (a) in circumstances where the person believes or suspects that the other person or a third person made, may have made, proposes to make or could make a qualifying disclosure; and
- (b) if the belief held by that person is the reason or part of the reason for their conduct.

Threats of detriments will also be unlawful if:

- (c) the person making the threat intended to cause fear that a detriment would be carried out or was reckless as to whether the person against who it was directed would fear the threatened detriment being carried out; and
- (d) the threat was made because the person makes or may make a qualifying disclosure.

Threats may be express or implied, conditional or unconditional. An eligible whistleblower (or another person) who has been threatened in relation to a disclosure does not have to actually fear that the threat will be carried out.

The meaning of 'detriment' is very broad and includes:

- (a) dismissing an employee;
- (b) injuring an employee in their employment;
- (c) altering an employee's position or duties to their disadvantage;
- (d) discriminating between an employee and other employees;
- (e) harassing or intimidating a person;
- (f) harming or injuring a person;
- (g) damaging a person's property, reputation, business or financial position; and
- (h) any other damage to a person.

It may be necessary during the course of an investigation to take reasonable administrative action to protect an eligible whistleblower from detriment (e.g. changing the whistleblower's

reporting line if the disclosure relates to a manager). Such conduct will not be detrimental conduct. A disclosure will also not prohibit EVENT from managing (in the ordinary way) any separate performance issues that may affect the work of an eligible whistleblower.

A whistleblower may be subject to disciplinary action if, in the course of investigating a disclosure, EVENT determines that the eligible whistleblower was complicit in the misconduct or improper state of affairs or has otherwise acted in an improper way.

Information about what EVENT will do to provide support to and protect an eligible whistleblower is set out in paragraph 6 of Part 1 of this Policy. However, if an eligible whistleblower believes they have suffered detriment they can lodge a complaint with an Authorised Recipient or a regulator such as ASIC or APRA for investigation.

3.4 Court orders

Courts are given broad scope to make orders remedying a detriment or threatened detriment under the Statutory Whistleblower Protection Scheme. These include injunctions, compensation orders (including against individual employees and their employers), reinstatements, exemplary damages, and the making of apologies. Civil and criminal sanctions also apply to breaches of the Statutory Whistleblower Protection Scheme.

EVENT encourages eligible whistleblowers to seek independent legal advice in regards to seeking compensation or other remedies.

3.5 Are there any other protections that are available?

Amongst other things, disclosures may also amount to the exercise of a workplace right by either an EVENT employee or contractor. EVENT and its employees are prohibited under the *Fair Work Act 2009* (Cth) from taking adverse action against employees or contractors because they exercised or propose to exercise any workplace rights.

4. RESPONSIBILITIES

It is the responsibility of all EVENT personnel to be aware of and understand the scope of the Statutory Whistleblower Protection Scheme and the protections that are afforded to eligible whistleblowers, and to comply with the Statutory Whistleblower Protection Scheme's requirements.

5. INVESTIGATIONS

EVENT will acknowledge receipt of a disclosure within a reasonable period, assuming the 'eligible whistleblower' can be contacted (including through anonymous channels). EVENT will assess disclosures to determine whether:

- (a) they fall within the Whistleblower Protection Scheme; and
- (b) an investigation is required – and if so, how that investigation should be carried out (which in some cases, may be subject to legal privilege).

Generally, if an investigation is required, EVENT will determine:

- (a) the nature and scope of the investigation (including whether it will be conducted under legal privilege);

- (b) who should lead the investigation – including whether an external investigation is appropriate;
- (c) the nature of any technical, financial or legal advice that may be required to support the investigation; and
- (d) the anticipated timeframe for the investigation. Each investigation will be different which will impact the applicable timeframe. However, the EVENT's intent is to complete an investigation as soon as practicable.

Where practicable, EVENT will keep the eligible whistleblower informed of the steps taken or to be taken (or if no action is to be taken, the reason for this), and provide appropriate updates, including about the completion of any investigation. However, the extent of the information provided, or whether it will be provided at all, will be subject to applicable confidentiality and legal considerations, legal obligations and any other factors EVENT considers relevant in the particular situation.

EVENT may not be able to undertake an investigation, or provide information about the process etc, if it is not able to contact the eligible whistleblower, for example, if a disclosure is made anonymously and has not provided a means of contact.

Where practicable, whistleblowers will receive updates about when the investigation has begun, while the investigation is in progress and after the investigation has been finalised. The frequency and timeframe of any updates may vary depending on the nature of the disclosure. EVENT will also have regard to confidentiality considerations when providing updates.

5.1 Documenting and reporting the findings of an investigation

Where appropriate, EVENT will report findings of an investigation to the EVENT Incident Manager and EVENT Chief Executive Officer (or Chairman and / or Lead Independent Director). The method for documenting and reporting the findings of an investigation will depend on the nature of the disclosure – but may include a summary report of the findings. Any reporting of findings will have regard to applicable confidentiality requirements. There may be circumstances where it may not be appropriate to provide details of the outcome to the eligible whistleblower.

6. SUPPORT AND FAIR TREATMENT

Whenever an eligible disclosure under the Statutory Whistleblower Protection Scheme is made, EVENT will reiterate the requirements of this Part to any person against whom a disclosure may be made or with whom the eligible whistleblower may work directly to seek to ensure that the protections afforded under the Statutory Whistleblower Protection Scheme are not undermined. Disciplinary action up to and including dismissal may be taken against any person who causes or threatens to cause any detriment against a whistleblower.

In addition, EVENT's Employee Assistant Program (**EAP**) will be available to all whistleblowers and other employees affected by the disclosure should they require that support. If you wish to speak to a counsellor on a confidential basis, please approach your Manager, General Manager or Area Manager for them to provide you with details of the EAP. If you do not feel comfortable approaching the managers, please contact David Phillips, Group Risk Manager on 0418 453 730 or by e-mail on David_Phillips@evt.com and he will arrange access for the EAP.

- 6.1 EVENT may also consider a range of other matters to protect an eligible whistleblower from the risk of suffering detriment and to ensure fair treatment of individuals mentioned in a disclosure. Steps it will take to help achieve this may include:
- (a) assessing whether anyone may have a motive to cause detriment—information could be gathered from an eligible whistleblower about:
 - (i) the risk of their identity becoming known;
 - (ii) who they fear might cause detriment to them;
 - (iii) whether there are any existing conflicts or problems in the work place; and
 - (iv) whether there have already been threats to cause detriment.
 - (b) analysing and evaluating the likelihood of each risk and evaluating the severity of the consequences;
 - (c) developing and implementing strategies to prevent or contain the risks—for anonymous disclosures, it may be worthwhile assessing whether the discloser’s identity can be readily identified or may become apparent during an investigation;
 - (d) monitoring and reassessing the risk of detriment where required—the risk of detriment may increase or change as an investigation progresses, and even after an investigation is finalised;
 - (e) taking steps to ensure that:
 - (i) disclosures will be handled confidentially, when it is practical and appropriate in the circumstances;
 - (ii) each disclosure will be assessed and may be the subject of an investigation;
 - (iii) the objective of an investigation is to determine whether there is enough evidence to substantiate or refute the matters disclosed;
 - (iv) when an investigation needs to be undertaken, the process will be objective and fair;
 - (b) allowing the eligible whistleblower (where appropriate) to perform their duties from another location or reassigning the eligible whistleblower to another role of the same level or making other modifications to the workplace or the way the eligible whistleblower performs their duties; and/or
 - (f) where necessary, undertaking specific interventions to protect an eligible whistleblower where detriment has already occurred including disciplinary action, extended leave for the eligible whistleblower and alternative career development and training.

At the same time, it is crucial that due process be observed before any action is taken against a person against whom a disclosure is made. If the disclosure mentions or relates to employees of EVENT other than the eligible whistleblower, EVENT will take steps to ensure that those individuals are treated fairly. Typically, this would include giving those persons an opportunity to respond to the subject matter of the disclosure having regard to principles of procedural fairness. Action against a person the subject of a disclosure will only occur where there is cogent evidence of the alleged misconduct, improper state of affairs or circumstances or other conduct falling within the scope of this Part.

Eligible disclosures under the Statutory Whistleblower Protection Scheme will often be investigated internally by EVENT. However, it may sometimes be appropriate for investigations to be carried out externally on behalf of EVENT. Whether an investigation will be carried out externally will depend on the seriousness of the allegations and who they relate to.

7. VEXATIOUS OR FALSE DISCLOSURES

An eligible whistleblower will only be protected under the Statutory Whistleblower Protection Scheme if they have **objectively reasonable** grounds to suspect that the information that they disclose concerns misconduct or an improper state of affairs or circumstances or other conduct falling within the scope of the Whistleblower Protection Scheme.

The protections under the Statutory Whistleblower Protection Scheme will not extend to vexatious or deliberately false complaints. If any investigation of a disclosure demonstrates that it was not made on objectively reasonable grounds, it will not be protected.

Depending on the circumstances, it may be appropriate for EVENT to take disciplinary action against any person who does not have reasonable grounds for their disclosure. Such action may include the termination of employment.

8. OTHER MATTERS

This Policy will be made available to EVENT's employees and officers via EVENT's website, intranet, Employee Handbooks and noticeboards.

This Part is not intended to go beyond the legislation; it is not a term of any contract, including any contract of employment and does not impose any contractual duties, implied or otherwise, on EVENT. This Policy may be varied by EVENT from time to time, including as part of any review.

8.1 Review of the Policy

EVENT will review this Policy and accompanying processes and procedures from time to time with a view to ensuring that it is operating effectively.

8.2 Training

Training will be provided to staff members who have specific responsibilities under the Policy, including EVENT's processes and procedures for receiving and handling disclosures, including training relating to confidentiality and the prohibitions against detrimental conduct.

Part 2: Other Disclosures

1. OBJECTIVE OF THIS PART

This Part establishes a system for the reporting of “Reportable Conduct” (“**Report**”) that falls outside Part 1 which relates to Corporations Act Disclosures.

This Part applies to all of EVENT's subsidiaries (including foreign subsidiaries to the extent that it is not inconsistent with local laws).

The system encourages employees to report their concerns preferably openly, but if necessary enables disclosures to be made anonymously to an EVENT Incident Manager or using the KPMG FairCall Service (see section 3 below).

This Part also provides the guidelines for the support and protection of individuals making Reports, and further establishes a system for the matters disclosed to be investigated, and rectifying action to be taken.

2. REPORTABLE CONDUCT

Under this Part, “**Reportable Conduct**” is conduct by a person or persons connected with an EVENT Group entity which, in the view of a whistleblower acting in good faith, is:

- (a) dishonest;
- (b) fraudulent;
- (c) corrupt;
- (d) illegal (including theft, drug sale/use, violence or threatened violence and criminal damage against property);
- (e) discriminatory;
- (f) sexual harassment;
- (g) failure to comply with any obligation under state legislation or local authority by-laws or any Commonwealth legislation that is not covered by Part 1;
- (h) unethical (i.e. including a breach of the EVENT Code of Ethics and Business Conduct);
- (i) other serious improper conduct (including gross mismanagement, serious and substantial waste or repeated breaches of administrative procedures);
- (j) an unsafe work-practice;
- (k) not in compliance with EVENT policies;
- (l) any other conduct which may cause financial or non-financial loss to EVENT or the consolidated entity or be otherwise detrimental to the interests of EVENT or the consolidated entity, or any of its employees; or
- (m) deliberate concealment of the above.

For the purpose of this Part a “whistleblower” is a person, being a director, manager, employee or contractor of EVENT or a subsidiary of EVENT, where the person is apprehensive about raising his/her concern because of the fear of possible adverse repercussions to him/her in relation to Reportable Conduct and who makes a Report under this Part.

This Part and the procedures outlined within this Part are not designed to deal with personal work-related grievances or Corporations Act Disclosures.

Any report treated in accordance with this Part must be for one of Reportable Conduct as outlined above. All general employment complaints or grievances will be forwarded to the respective manager to address.

EVENT has complete discretion to deal with a disclosure under this Part as it sees appropriate.

Any Corporations Act Disclosures should be dealt in accordance with Part 1 of this Policy.

3. REPORTING PROCEDURES

3.1 Any person who has reasonable grounds to suspect that Reportable Conduct has occurred is encouraged to report that suspicion in one of the following ways.

(a) By contacting either of the **two EVENT Incident Managers**, being;

(i) David Stone - EVENT Company Secretary on (02) 9373 6609 or by e-mail on David_Stone@evt.com; or

(ii) Anny Cheung - EVENT Legal Counsel on (02) 9373 6637 or by e-mail on Anny_Cheung@evt.com.

(b) Where the Report is about an EVENT Incident Manager, the Report should be made to Mathew Duff, Director of Commercial, on (02) 9373 6701 or by email on Mathew_Duff@evt.com. In that case, references to the "EVENT Incident Manager" in this Policy are to that person.

3.2 Subject to the requirements of section 4.1 below (Receiving and Accepting a Report), all Reports received and accepted by an EVENT Incident Manager under this Part will immediately be discussed with the EVENT Chief Executive Officer (Ms Jane Hastings), unless the Report concerns the EVENT Chief Executive Officer in which case the Report will be discussed with the EVENT Chairman (Mr Alan Rydge) and / or the Lead Independent Director (Mr Peter Coates), as appropriate. The EVENT Chief Executive Officer (or Chairman and Lead Independent Director, as appropriate) will then ensure that the EVENT Group responds appropriately to the Report in accordance with Section 4 below.

3.3 EVENT would prefer that whistleblowers make a Report openly and disclose their identity. However, under this Part whistleblowers can make a Report anonymously.

3.4 The whistleblower can make Reports in writing either by:

(a) post marked as follows:

Private and Confidential – to be opened by addressee only
David Stone or Anny Cheung
GPO Box 1609
SYDNEY NSW 2001

or

(e) e-mailing alert@evt.com.

Reports made by post, email or using the Alert Line will generally be reviewed once a week by one or both of the EVENT Incident Managers, so there may be a delay in responding to you.

Note that Reports received by the EVENT Incident Managers by post or email and Accepted in accordance with section 4.1 below will immediately be discussed with the EVENT Chief Executive Officer, unless the Report concerns the EVENT Chief Executive Officer, in which case the Report will be discussed with the Chairman or Lead Independent Director as set out in section 3.2 above.

Whistleblowers should be aware that it will be more difficult to investigate and take action in relation to Reportable Conduct that is made anonymously and maintaining the anonymity of the whistleblower's identity may be difficult where the nature of the Reportable Conduct points to a particular individual or individuals having made it or where some disclosure is necessary as part of the investigation process.

Posters detailing how employees can report incidents of concern will generally be displayed on the staff noticeboard at every cinema, hotel or office that EVENT or one of its subsidiaries operates from.

- 3.5 Reports can also be made by using the **KPMG FairCall** whistleblowing service. KPMG FairCall can be contacted as follows:
- (a) By telephone: 1800 500 965 (Australia), 0800 100 526 (New Zealand) or 0800 181 3622 (Germany);
 - (b) Online at <http://faircall.kpmg.com.au/> (Australia and New Zealand) or <http://www.thornhill.co.za/kpmgethicslinereport> (Germany); or
 - (c) By mail addressed to The FairCall Manager, KPMG Forensic, PO Box H67, Australia Square, Sydney NSW 1213, Australia.

This service is provided by KPMG. This service is an independently monitored and external service for you to report concerns of possible misconduct or any improper state of affairs or circumstances to EVENT Hospitality & Entertainment Limited. If your matter does not relate to such issues please contact the EVENT Incident Managers or report the matter in accordance with sections 3.1(a) or 3.3 respectively.

EVENT Hospitality and Entertainment Limited has appointed KPMG as an eligible recipient to receive disclosures under the Corporations Act 2001 (Cth) and/or Taxation Administration Act

1953 (Cth). KPMG will treat all disclosures in accordance with the policy: <http://www.kpmg.com/au/faircallprivacy>.

4. PROCEDURES FOLLOWING DISCLOSURE

The following process will generally be followed in relation to suspected Reportable Conduct:

4.1 Receiving and Accepting a Report

On receiving a Report, the relevant EVENT Incident Manager will decide whether to accept the Report and whether the Report is about Reportable Conduct for the purposes of this Policy.

Subject to what is said about Corporations Act Disclosures below, the EVENT Incident Manager may decline to accept a Report if they consider that:

- (a) the alleged conduct is not Reportable Conduct under this Part;
- (b) the Report is not made in good faith or is frivolous, vexatious or malicious;
- (c) the Report is made anonymously and there is insufficient information to allow the EVENT Incident Manager to investigate the matter;
- (d) the subject matter of the Report has been satisfactorily dealt with or resolved previously through the procedures set out in this Policy (unless another alleged incident has occurred since);
- (e) the subject matter of the Report has been satisfactorily dealt with or resolved through another grievance, reporting, complaint or claims procedure. The EVENT Incident Manager will decline to accept a Report if the Report is in effect an 'appeal' from a decision already made by EVENT under another grievance, reporting, complaint or claims procedure; or
- (f) some other more appropriate grievance, reporting, complaint or claims procedure in relation to the subject matter of the Report is available to the whistleblower – for example, the matter should be reported through the occupational health and safety reporting mechanisms or other grievance procedures.

4.2 Investigations

Where the EVENT Incident Manager has accepted a Report under this Policy and considers the subject matter is significant, the EVENT Incident Manager will generally conduct an investigation.

However, the EVENT Incident Manager has the discretion to determine that – in all the circumstances - it is not appropriate or necessary to conduct an investigation.

The object of any investigation is to collate information relating to the allegation as quickly as possible, to consider the information collected and to draw conclusions based on the evidence in a manner that is objective and impartial.

The EVENT Incident Manager will determine the appropriate method for any investigation to occur. In appropriate cases, and on a basis that appropriately protects confidentiality, this may involve:

- (a) The EVENT Chief Executive Officer (or Chairman and / or Lead Independent Director).

- (b) The Group Internal Audit Manager, based on information provided by the EVENT Incident Manager.
- (c) An appropriate external investigator such as lawyers or accountants.

4.3 Reporting

At the conclusion of their investigations, the Group Internal Audit Manager or the external investigator (if they are involved) may prepare a report of the findings to the EVENT Incident Manager and EVENT Chief Executive Officer (or Chairman and / or Lead Independent Director).

4.4 Actions Taken

Subject to any statutory confidentiality limitations, at the conclusion of the investigation the relevant EVENT Incident Manager will notify and may prepare a report to the EVENT Board.

Where the final report indicates that the Reportable Conduct has occurred, the final report will include recommendations for steps to be taken to prevent the conduct from occurring in the future, as well as any action that should be taken to remedy any harm or loss arising from the conduct including disciplinary proceedings against the person responsible for the conduct and the referral of the matter to appropriate authorities as is deemed necessary.

4.5 Communications to the Whistleblower

Unless it is inappropriate to do so, the relevant EVENT Incident Manager will ensure that the whistleblower is kept informed of the outcomes of the investigation of his/her allegations, subject to the considerations of privacy of those against whom allegations are made and any other issues of confidentiality.

4.6 Reports made using the KPMG FairCall service

Calls to KPMG's FairCall service will be answered by a trained forensic professional who will interview the caller and obtain all relevant information. KPMG FairCall may decline to accept a Report consistent with the criteria set out in section 4.1 above. KPMG FairCall will then prepare a confidential call Report which is provided to the relevant EVENT Incident Manager for further action to be taken in accordance with this Policy.

4.7 General

Depending on the circumstances, it may be appropriate to depart from the process outlined above.

5. PROTECTION OF THE WHISTLEBLOWER

5.1 General

Wherever possible, EVENT recognises that maintaining appropriate confidentiality is important in ensuring that potential whistleblowers come forward and disclose their knowledge or suspicions about Reportable Conduct in an open and timely manner and without fear of reprisals being made against them.

EVENT will take all reasonable steps to protect the identity of the whistleblower if that is practicable, and will adhere to any statutory requirements in respect of the confidentiality of disclosures made.

However, maintaining confidentiality of the identity of the whistleblower may be difficult where the nature of the Report points to one particular individual having made it or due to the inherent nature of the investigation process. The EVENT Incident Manager may need to discuss with the whistleblower the possibility that other staff may deduce his or her identity without the EVENT Incident Manager having told the individual of the whistleblower's identity.

Where the identity of the whistleblower is to be disclosed, the whistleblower should, where practicable, be informed of this in advance.

The EVENT Incident Manager must ensure that all documentation and information relating to the Report is kept secure.

In appropriate cases, disclosure of the whistleblower or the allegation made by them may be unavoidable, such as if court proceedings result from a disclosure pursuant to this Policy or if the proper investigation of the Report requires such disclosure.

5.2 Reprisals

EVENT will not tolerate any victimisation of a person because they have made a report under this Policy.

However, you will need to appreciate that a complaint is a serious matter and can have serious consequences for the person or persons who are subject to the complaint.

Accordingly, if EVENT concludes that a report is false, vexatious or malicious, then EVENT may consider disciplinary action against the person making the complaint. See **7. FALSE ALLEGATIONS** below.

6. WHISTLEBLOWER'S LIABILITY

A whistleblower remains liable for his or her own conduct that may constitute Reportable Conduct. EVENT has no power to offer any person immunity against prosecution in the criminal jurisdiction, nor does EVENT have any authority to reduce the penalty applicable if the conduct disclosed is criminal.

7. FALSE ALLEGATIONS

EVENT is committed to the protection of genuine whistleblowers against reprisals. However, where it is shown that a person purporting to be a whistleblower has knowingly made a false report, or not made a Report in good faith, of Reportable Conduct (whether accepted as a Report under this Policy or not), then that conduct itself will be considered a serious matter and may render the person concerned subject to disciplinary proceedings (which may include termination of employment).