



**Introduction**

**1. Introduction, Scope and Purpose**

- 1.1 Our Company is committed to the highest standards of openness, probity and accountability.
- 1.2 This Australian Whistleblowing Policy (Policy) applies to the following Sekisui House entities and any other related Australian entities, collectively referred to as "Sekisui House" or the "Company":
- (a) Sekisui House Australia Pty Ltd (ACN 135 313 236);
  - (b) Sekisui House Construction (Australia) Pty Ltd (ACN 144 082 904);
  - (c) Sekisui House Realty (QLD) Pty Ltd (ACN 603 274 273).
- 1.3 Under this Policy, Sekisui House is committed to:
- (a) detecting and addressing wrongdoing or misconduct within its Australian operations;
  - (b) ensuring that those who become aware of misconduct can report it without being concerned that it will negatively affect them or their position; and
  - (c) encouraging the reporting of concerns about misconduct openly or, if preferred, anonymously.
- 1.4 Under Australian whistleblowing legislation, (the provisions of which are contained in the *Corporations Act 2001* (Cth) and the *Taxation Administration Act 1953* (Cth) (the **Australian Whistleblowing Legislation**), if an **Eligible Whistleblower** (as defined below) makes a **Qualifying Disclosure** (as defined below) to an **Eligible Recipient** (as defined below), the Eligible Whistleblower will be entitled to certain protections under the Australian Whistleblowing Legislation.
- 1.5 This Policy should be read in conjunction with the Grievances and Complaints Policy. A copy of the Grievances and Complaint Policy can be accessed via EmployeeConnect.
- 1.6 A copy of this Policy is accessible to all employees and officers of Sekisui House via EmployeeConnect. Sekisui House may amend this Policy from time to time at its discretion.

**2. Eligible Whistleblower (Who this Policy applies to)**

- 2.1 Under the Australian Whistleblowing Legislation, a person is considered an **Eligible Whistleblower** (including in relation to Tax Disclosures (as defined below) if he or she is, or has been:
- (a) an officer of the Company. An officer includes directors of the board, the company secretary or any other officer of Sekisui House (who are generally the decision makers of the Company);
  - (b) an employee of the Company. An employee includes current and former employees who are permanent, part-time, fixed-term or temporary, interns, managers and directors;



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- (c) an individual who supplies services or goods to the Company;
- (d) an employee of a supplier of services or goods to the Company (e.g., current and former contractors, consultants, service providers and business partners);
- (e) an individual who is an associate of the Company (this includes directors and secretaries of Sekisui House and any related body corporate);
- (f) a spouse, child or other relative of an individual listed above; or
- (g) a dependent of any individual listed above or of their spouse.

### 3. Qualifying Disclosures (Matters this Policy applies to)

- 3.1 If an Eligible Whistleblower has reasonable grounds to suspect misconduct (which includes fraud, negligence, default, breach of trust and breach of duty), or an improper state of affairs in relation to Sekisui House or any related body corporate of Sekisui House, the disclosure of such information is considered a **Qualifying Disclosure** when the disclosure is made to an “Eligible Recipient” (as defined below).
- 3.2 Disclosures must be made to an Eligible Recipient to be covered by this Policy and protected under the Australian Whistleblowing Legislation. A Whistleblower can still qualify for protection even if the Qualifying Disclosure turns out to be incorrect or cannot be substantiated.
- 3.3 The following are specific examples of a Qualifying Disclosure:
  - (a) an offence against or a contravention of Australian corporate and securities laws, such as insider dealing;
  - (b) an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more, such as illegal conduct, fraud, or bribery of a Commonwealth Public Official;
  - (c) conduct that represents a danger to the public or the financial system;
  - (d) conduct that indicates a significant risk to public safety or to the stability of, or confidence in the financial system, even if it does not involve a breach of a particular law; or
  - (e) misconduct or an improper state of affairs in relation to the tax affairs of Sekisui House or any related body corporate (Tax Disclosure).

### 4. What matters should not be reported under this Policy?

- 4.1 “Personal work-related grievances” about any matter relating to a whistleblower’s current or former employment and having or tending to have implications for the whistleblower personally are excluded from the Australian Whistleblowing Legislation and fall outside the scope of this Policy.
- 4.2 The following are specific examples of grievances which may be personal work-related grievances, and which should not be reported under this Policy:
  - (a) an interpersonal conflict between employees;



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- (b) a decision about employment, transfer or promotion;
  - (c) a decision about the terms and conditions of employment of the whistleblower; or
  - (d) a decision to suspend or terminate the employment of the whistleblower, or otherwise to discipline the whistleblower.
- 4.3 Staff who wish to raise any personal work-related grievances should follow the processes set out in the Grievances and Complaints Policy located on EmployeeConnect.
- 4.4 For completeness, a personal work-related grievance may still qualify for protection under the Australian Whistleblowing Legislation if, for example:
- (a) it includes information about misconduct, or the information about misconduct includes or is accompanied by a personal work-related grievance (i.e. a mixed report);
  - (b) the matter relates to misconduct, or breaches of employment or other laws punishable by imprisonment for a period of 12 months or more;
  - (c) it relates to conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the whistleblower's personal circumstances;
  - (d) the whistleblower suffers from or is threatened with detriment for making a disclosure; or
  - (e) the whistleblower is seeking legal advice or legal representation about the operation of the whistleblower protections contained in the Australian Whistleblowing Legislation.
- 4.5 Disclosures that are not Qualifying Disclosures do not qualify for protection under the Australian Whistleblowing Legislation.

## 5. How to Report? Eligible Recipients (Who can receive a disclosure)

- 5.1 Receiving disclosures is a process that requires careful training to ensure whistleblower protections are maintained. Reports can be made confidentially and anonymously to the **Authorised Disclosure Officers** below at any time via the following methods;
- (a) Hiro Katayama, Executive Director.  
Email: [hiro.katayama@sekisuihouse.com.au](mailto:hiro.katayama@sekisuihouse.com.au)
  - (b) David Dakin, QLD Operations Manager.  
Email: [david.dakin@sekisuihouse.com.au](mailto:david.dakin@sekisuihouse.com.au)
  - (c) Mark Davey, Operations Manager, NSW & QLD.  
Email: [Mark.Davey@sekisuihouse.com.au](mailto:Mark.Davey@sekisuihouse.com.au)
- 5.2 Whistleblowers are encouraged to directly report any disclosure via the above methods. The making of a report via these methods will mean that it has been made to an **Eligible Recipient** under the Australian Whistleblowing Legislation.



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- 5.3 Under the Australian Whistleblowing Legislation, whistleblowers may also report Qualifying Disclosures to the following recipients (these recipients are collectively considered “**Eligible Recipients**”):
- (a) an officer of Sekisui House or a related body corporate (including senior executives);
  - (b) an auditor, or a member of an audit team conducting an audit of Sekisui House or any related body corporate of Sekisui House;
  - (c) an actuary of Sekisui House or any related body corporate of Sekisui House;
  - (d) any person authorised by Sekisui House to take disclosures, (being the methods set out at Clause 5.1 above); and
  - (e) a senior manager of Sekisui House or any related body corporate of Sekisui House. A senior manager is a person who makes, or participates in making, significant business decisions regarding Sekisui House.

- 5.4 Below is a list of senior manager roles for the purposes of this Policy, along with the names of the personnel who currently occupy these roles:

Senior Manager Role	Personnel
Chief Executive Officer & Managing Director	Atsuhide Seguchi Email: <a href="mailto:hide_seguchi@sekisuihouse.com.au">hide_seguchi@sekisuihouse.com.au</a>
Executive Director	Hirotohi Katayama Email: <a href="mailto:hiro.katayama@sekisuihouse.com.au">hiro.katayama@sekisuihouse.com.au</a>
Chief Financial Officer and General Manager	Takahito Asari Email: <a href="mailto:takahito.asari@sekisuihouse.com.au">takahito.asari@sekisuihouse.com.au</a>

- 5.5 Disclosures can be made to the above senior managers by submitting an email.
- 5.6 Additionally, the Australian Whistleblowing Legislation allows whistleblowers to make Tax Disclosures to the following Eligible Recipients:
- (a) a registered tax agent or Business Activity Statement (BAS) agent who provides tax agent services or BAS services to Sekisui House;
  - (b) a senior manager of Sekisui House (as set out in Clause 5.4 above); and
  - (c) any other employee or officer of Sekisui House who has functions or duties that relate to the tax affairs of Sekisui House.
- 5.7 The role of an Eligible Recipient is to receive disclosures that qualify for protection under the Australian Whistleblowing Legislation. An Eligible Whistleblower needs to make a disclosure directly to one of Sekisui House's Eligible Recipients to be able to qualify for protection as a whistleblower under the Australian Whistleblowing Legislation.



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5.8 If you wish to seek additional information about the Australian Whistleblowing Legislation before making a disclosure, you can contact Melinda Hollard, HR Manager or obtain your own legal advice in relation to the Australian Whistleblowing Legislation.

### 6. Reporting to Authorities and Regulators

6.1 In addition to the reporting avenues and Eligible Recipients outlined above, under the Australian Whistleblowing Legislation, whistleblowers may also make a report to the following authorities and regulators:

- (a) the Australian Securities and Investments Commissions (**ASIC**);
- (b) the Australian Prudential Regulation Authority (**APRA**);
- (c) in relation to Tax Disclosures, the Commissioner of Taxation; or
- (d) any other prescribed Commonwealth authority or regulator.

6.2 However, if a whistleblowing report is made to one of the above regulators, Sekisui House will not automatically become aware of that report and therefore may not be able to respond to it in accordance with this Policy.

6.3 Whistleblowers are able to make anonymous disclosures, remain anonymous during any investigation and after any investigation is finalised (unless consent to disclosure is provided or the law requires otherwise). However, it should be noted that if the whistleblower's identity is not provided to Sekisui House when making a report, this may:

- (a) prevent Sekisui House from re-contacting the whistleblower to clarify or confirm information supplied;
- (b) may impact on Sekisui House's ability to proceed with an investigation;
- (c) may prevent Sekisui House from providing the whistleblower with updates; and/or
- (d) affect Sekisui House's ability to take steps to protect the whistleblower from detriment.

6.4 Disclosures that are made anonymously are still protected under the Australian Whistleblowing Legislation.

### 7. Public Interest and Emergency Disclosures

7.1 Under the Australian Whistleblowing Legislation, there are two special categories of protected disclosures that will protect whistleblowers who report to a journalist or a Member of Parliament. These are called "**Public Interest Disclosures**" and "**Emergency Disclosures**".

7.2 **Public Interest Disclosure** - this category allows a whistleblower to make a disclosure to a journalist or parliamentarian if:

- (a) the whistleblower has previously made a disclosure to ASIC, APRA or another prescribed Commonwealth authority;
- (b) at least 90 days have passed since the disclosure was made to ASIC, APRA or another prescribed Commonwealth authority;

- (c) the whistleblower does not have reasonable grounds to believe that action is being taken to address the matters to which the previous disclosure related;
- (d) the whistleblower has reasonable grounds to believe that making a further disclosure of the information would be in the public interest; and
- (e) following the end of the 90 day period, the whistleblower gives the body to which the previous disclosure was made a written notification that includes sufficient information to identify the previous disclosure and states that the whistleblower intends to make a public interest disclosure.

7.3 **Emergency Disclosure** - this category allows a whistleblower to make a disclosure to a journalist or a parliamentarian if:

- (a) the whistleblower has previously made a disclosure to ASIC, APRA or another prescribed Commonwealth authority;
- (b) 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 persons or to the natural environment; and
- (c) the whistleblower gives the body to which the previous disclosure was made a written notification that includes sufficient information to identify the previous disclosure and states that the whistleblower intends to make an emergency disclosure.

7.4 For both Public Interest Disclosures and Emergency Disclosures, the extent of the information disclosed must be no greater than is necessary to appropriately inform the recipient of the relevant misconduct or substantial and imminent danger. Except for these protected disclosures, making disclosures to a journalist or Member of Parliament in relation to Sekisui House without the Company's express authorisation is strictly prohibited.

7.5 It is important for a whistleblower to understand the criteria for making a Public Interest Disclosure or an Emergency Disclosure. If a whistleblower proposes to make a Public Interest Disclosure or Emergency Disclosure, they should contact an independent legal advisor before making such a disclosure.

7.6 Disclosures to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the Australian Whistleblowing Legislation are protected, even if the legal practitioner concludes that the disclosure is not a Qualifying Disclosure.

### **Investigation and Fair Treatment**

7.7 All reported disclosures will be reviewed, and where appropriate Sekisui House will investigate them in a timely manner. Sekisui House will assess each disclosure to determine whether it qualifies for protection and to determine whether a formal investigation is required, at the earliest opportunity. Any investigation findings will be managed promptly. The way a disclosure is managed depends on what it involves and disclosures will be dealt with on a case-by-case basis. Investigation processes will vary depending on the precise nature of the conduct being investigated. The purpose of the investigation is to determine whether or not reported concerns are substantiated, with a view to Sekisui House rectifying any wrongdoing uncovered to the extent reasonably practicable in the circumstances.



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- 7.8 In the conduct of an investigation, Sekisui House may proceed as follows:
- (a) speak to anyone who may be affected or involved in the disclosure so that they are provided with the opportunity to respond to the allegation(s);
  - (b) consider these responses; and
  - (c) speak to witnesses (where there is a dispute as to the facts surrounding the allegation(s)).
- 7.9 In order to ensure that any investigations and actions undertaken are fair and unbiased, it may be necessary to:
- (a) obtain specialist, independent advice including trained investigation staff from either inside Sekisui House or refer the matter confidentially to a third-party investigation firm, (if deemed appropriate having regard to the nature of the Qualifying Disclosure(s));
  - (b) appoint a person to assist in the investigation of a matter which is the subject of a report; or
  - (c) refer the matter to the police or law enforcement where disclosures refer to, or include, criminal behaviour.
- 7.10 Investigations will be conducted as confidentially as possible with information shared on a needs-to-know basis. The findings of any investigation will be documented. The method for documenting and reporting the findings will depend on the nature of the disclosure and the investigation. At the conclusion of the investigation, the whistleblower will receive confirmation from Sekisui House that the investigation has concluded. It may not be appropriate to provide details of the outcome of any investigation to the whistleblower.
- 7.11 As a guide, if an investigation is to be commenced, Sekisui House will aim to have it commenced within 10 days of receiving the disclosure.
- 7.12 A whistleblower can choose to remain anonymous while making a disclosure. Except where the whistleblower has consented for their identity to be disclosed, the anonymity of the whistleblower will be protected throughout the investigation.
- 7.13 If a whistleblower wishes to remain anonymous, they should maintain ongoing two-way communication with Sekisui House, so that Sekisui House can ask follow up questions or provide feedback. If a whistleblower wants to maintain complete anonymity when making a disclosure, we suggest the whistleblower:
- (a) submits their disclosure from a computer not connected to Sekisui House's network;
  - (b) if making the disclosure by phone, calls from an unlisted number;
  - (c) if submitting an email, uses a private email address (e.g. an external email provider) – not one connected to Sekisui House's network; and
  - (d) refrains from telling others that they have filed a whistleblowing disclosure.



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- 7.14 Sekisui House is committed to ensuring the fair treatment of employees and other persons engaged by Sekisui House that are the subject of a disclosure. Fair treatment of employees and other persons implicated in a Qualifying Disclosure includes:
- (a) the opportunity to be 'heard', and respond to the allegations against them before any adverse findings are made against them; and
  - (b) the opportunity to have their responses considered by Sekisui House and, in appropriate circumstances, investigated.
- 7.15 Sekisui House will endeavour to respond promptly to any complaints raised by parties who are the subject of a disclosure where they have concerns about unfair treatment in the context of the disclosure being assessed or investigated. Sekisui House will keep a whistleblower informed and will provide regular updates.
- 7.16 Where practicable, such a whistleblower will be provided with initial feedback within 10 days of making a Qualifying Disclosure and further feedback, as appropriate, on a fortnightly basis as the investigation progresses.

### False Reports

- 7.17 Whistleblowers must have reasonable grounds for the claims made in their disclosures.
- 7.18 Where it is shown that a person making a report has made malicious, false or vexatious allegations of improper conduct, then the making of that report will be considered serious misconduct and that person concerned may be subject to disciplinary action up to and including a termination of employment (if he or she is an employee).
- 7.19 No action will be taken against a person who makes a report, based on reasonable grounds to suspect misconduct or an improper state of affairs, which is not substantiated in a subsequent investigation.

### Protections to Whistleblowers

- 7.20 Under the Australian Whistleblowing Legislation, an Eligible Whistleblower who makes a Qualifying Disclosure to an Eligible Recipient is afforded certain protections. These protections include:
- (a) Legal Immunity;
  - (b) Anonymity; and
  - (c) Protection from Victimisation.

### Legal Immunity

- 7.21 An Eligible Whistleblower cannot be subject to any civil, criminal or administrative liability (including disciplinary action) for making a Qualifying Disclosure to an Eligible Recipient. No contractual or other remedy can be enforced against the whistleblower on the basis of the disclosure.
- 7.22 Any information that is part of a disclosure is not admissible in evidence against a whistleblower in criminal proceedings or proceedings involving a penalty, except in proceedings about the falsity of the information. The Australian Whistleblowing Legislation



also provides for remedies and compensation in circumstances where these laws have not been complied with.

- 7.23 A whistleblower can still be subject to civil, criminal and/or administrative liability for conduct of the whistleblower that is revealed in a disclosure. However, such information revealed in the disclosure will be inadmissible as evidence against a whistleblower in criminal proceedings and proceedings involving a penalty, except in proceedings about the falsity of the information.

### **Anonymity**

- 7.24 A whistleblower may choose to make a report on an anonymous basis, however, there are a number of advantages in connection with the investigation process if the whistleblower discloses his or her identity.
- 7.25 If an Eligible Whistleblower making a Qualifying Disclosure to an Eligible Recipient does disclose his or her identity, the Eligible Recipient still has an obligation to keep the whistleblower's identity confidential. This includes keeping confidential information which could lead to the disclosure of the Eligible Whistleblower's identity.
- 7.26 That said, Sekisui House has the legal right to share a whistleblower's identity if reasonably necessary to refer an incident to authorities (such as ASIC, APRA and the Australian Federal Police (AFP)) who may wish to pursue the matter.
- 7.27 Under the Australian Whistleblowing Legislation, it is also permissible for Sekisui House to:
- (a) disclose information regarding the suspected or actual wrongdoing disclosed without revealing the whistleblower's identity or information that is likely to lead to the identification of the whistleblower;
  - (b) disclose information other than the whistleblower's identity if it is reasonably necessary for the purposes of the investigation and all reasonable steps are taken to reduce the risk that the whistleblower will be identified;
  - (c) disclose the identity of a whistleblower or information likely to lead to his or her identification to (or between) ASIC, APRA, the AFP or other prescribed body;
  - (d) disclose the identity of a whistleblower, or information likely to lead to his or her identification, to a legal practitioner for the purposes of obtaining legal advice or representation; or
  - (e) disclose the identity of a whistleblower where such disclosure is made with the consent of the whistleblower.
- 7.28 In order to allow proper investigation of the matter, and to provide appropriate support to the whistleblower, Sekisui House may ask the whistleblower for consent to disclose his or her identity to specific individuals, such as:
- (a) an appointed support officer who may then update the whistleblower on his or her disclosure (where appropriate) including any action taken in response to the whistleblower's disclosure; and
  - (b) any other person reasonably necessary for the purposes of investigating the subject matter of the whistleblower's disclosure.



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- 7.29 A Sekisui House employee or officer who is the Eligible Recipient of a report from a whistleblower, must not reveal the identity, or information that is likely to lead to identification, of the whistleblower without the written consent of the whistleblower or express permission from Sekisui House's Chief Executive Officer & Managing Director.
- 7.30 Sekisui House may use the following measures to protect the confidentiality of a whistleblower's identity, where applicable:
- (a) all personal information or reference to the whistleblower may be redacted;
  - (b) the whistleblower may be referred to in a gender-neutral manner;
  - (c) where possible, the whistleblower may be contacted to help identify aspects of their disclosure that could identify them; and
  - (d) disclosures will be handled and investigated by appropriately qualified staff.
- 7.31 Additionally, Sekisui House will ensure that all paper and electronic documents and other materials relating to disclosures are stored securely. Only persons who are directly involved in managing and investigating a disclosure will be made aware of the whistleblower's identity (subject to the whistleblower's consent) or information that is likely to lead to the identification of the whistleblower. All persons who receive this information will be reminded about confidentiality requirements, including that an unauthorised disclosure of a whistleblower's identity may be a criminal offence.
- 7.32 Whistleblowers can be assured that any information released in breach of this Policy will be treated seriously and may result in disciplinary action, up to and including a termination of employment.

### Protection from Victimisation

- 7.33 Sekisui House is committed to protecting and respecting the rights of a person who reports misconduct. Sekisui House will not tolerate any detriment caused, or threatened to be caused, against any person who has made or who is believed to have made a Qualifying Disclosure. Examples of detrimental conduct include but are not limited to dismissal of an employee, injuring an employee in their employment (e.g. not giving an employee legal entitlements such as pay or leave), discriminating between employees to the disadvantage of a whistleblower, harassment or intimidation of a person, or damage to a person's property, reputation, business or financial position.
- 7.34 Actions that are not detrimental conduct include administrative action and management action.
- 7.35 Any victimisation, retaliation or detriment caused or threatened to be caused in reprisal for a report made under this Policy will be treated as misconduct and may result in disciplinary action, up to and including a termination of employment.
- 7.36 Sekisui House firmly believes that people who reasonably suspect or witness misconduct should be able to report their suspicions with the confidence that they will be supported, and not punished or discriminated against for making a disclosure. If you experience or discover any such detrimental conduct, or potential conduct, you should report it immediately via the methods set out in Clause 5.1 above or to the HR Manager directly at [Melinda.Hollard@sekisuihouse.com.au](mailto:Melinda.Hollard@sekisuihouse.com.au).



**Other Support for Whistleblowers / General Information**

- 7.37 So as to ensure employees are supported both during, and following the making of a disclosure, Sekisui House encourages whistleblowers who are employees of the Company to make use of Sekisui House's Employee Assistance Program (EAP), if they need support. AccessEAP is a confidential and voluntary program that offers counselling and referrals to help employees navigate various life events. To utilise the services of the EAP, please contact AccessEAP on 1800 818 728. AccessEAP is not authorised by Sekisui House to take whistleblowing disclosures under this Policy.
- 7.38 Where appropriate, to protect a whistleblower from the risk of detriment, Sekisui House may:
- (a) conduct a risk assessment of the whistleblower, and any other staff that might be suspected of having made a disclosure;
  - (b) allow a whistleblower to perform their duties from another location;
  - (c) reassign the whistleblower to another role (at the same level);
  - (d) make modifications to the whistleblower's workplace or the way work duties are carried out; or
  - (e) reassign or relocate other staff involved in the disclosure.
- 7.39 Sekisui House has the following measures in place to protect a whistleblower from the risk of detriment:
- (a) support services, such as EAP; and
  - (b) processes for ensuring senior management are aware of their responsibilities to maintain confidentiality and manage conflicts under this Policy.
- 7.40 A whistleblower can seek compensation and other remedies through the courts if they suffer loss, damage or injury because of a disclosure in circumstances where Sekisui House did not take reasonable precautions and exercise due diligence to prevent the detriment occurring.

**Compliance with this Policy**

- 7.41 Breaches or suspected breaches of this Policy should be reported to Melinda Hollard, HR Manager.

Atsuhide Seguchi  
CEO & Managing Director  
Sekisui House Australia



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## Revision History

Version	Date	Summary of Changes
1.0	1 January 2020	Revised

## Document Review

Date of next scheduled review
January 2021