

Australian Whistleblower Protection Framework

Purpose

Trust is Salesforce's number 1 value. We seek to maintain operations that are ethical and legally compliant and communicate our value of Trust to our employees and ecosystem in many ways.

This Policy reiterates our global values and meets Salesforce Australia's specific obligations under the Australian whistleblower protections in *Corporations Act 2001* (Cth) (**Corporations Act**) (sections 1317AA to 1317AK) and *Taxation Administration Act 1958* (Cth) (sections 14ZZT to 14ZZZE) (**Taxation Administration Act**) (together, the **AU Whistleblower Protection Laws**).

Scope

The following people are considered **Eligible Whistleblowers** (including in relation to Tax Disclosures) under the AU Whistleblower Protection Laws and may make reports concerning Disclosable Matters under this Policy:

- an officer of Salesforce Australia, which includes directors and secretary of the Salesforce Australia board;
- an employee of Salesforce Australia;
- an individual who supplies services or goods to Salesforce Australia;
- an employee of a supplier of services or goods to Salesforce Australia;
- an individual who is an associate of Salesforce Australia;
- a spouse, child or other relative of an individual listed above;
- a dependant of any individual listed above or of their spouse; or
- someone who was formerly any of the above (e.g. a former employee).

Whistleblower Protections and Procedures

The AU Whistleblower Protection Laws provide special protection to disclosures which are made in accordance with its provisions. The protections in the AU Whistleblower Protection Laws will apply to you if you:

- are an Eligible Whistleblower; and
- make a report (internally or externally) of a Disclosable Matter that qualifies for protection under those laws; and
- report the Disclosable Matter to an Eligible Recipient or to an external regulatory authority in accordance with the Policy or through the other disclosure avenues set out in this Policy.

Definitions

Detrimental Conduct includes actual or threatened conduct including termination of employment; injury to employment including demotion, disciplinary action; a disadvantageous alteration of position or duties; discrimination, harassment, bullying or intimidation; victimisation; harm or injury including psychological harm; damage to person's property; damage to a person's reputation; damage to a person's business or financial position; or any other damage to a person.

Disclosable Matter under the Act means information concerning:

- Misconduct which includes allegations of fraud, negligence, default, breach of trust and breach of duty or an improper state of affairs or circumstances in relation to Salesforce Australia or any related body corporate of Salesforce Australia; or
- Tax Disclosures meaning Misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of Salesforce Australia or an associate of Salesforce Australia.

Some examples of alleged conduct that should be reported under this Policy include:



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- corrupt, fraudulent or other illegal conduct or activity (including but not limited to theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property);
- financial irregularities;
- failure to comply with, or breach of, legal or regulatory requirements; or
- conduct involving substantial risk to public health and safety, the environment or to the financial system (even where that conduct does not involve a breach of a particular law).

Eligible Recipients include Salesforce Australia's EthicsPoint line, officers and senior managers of Salesforce Australia or a related body corporate as defined in the Corporations Act, and auditors or members of an audit team conducting an audit of Salesforce Australia. .

Policy means this Australian Whistleblower Protection Framework.

Qualifying Disclosure means a disclosure:

- made by an Eligible Whistleblower. A list of Eligible Whistleblowers for Salesforce Australia is set out in the Scope section of this Policy;
- reporting on a Disclosable Matter; and
- made to an Eligible Recipient.

Salesforce Australia means SFDC Australia Pty Limited (ACN 109 182 989).

Whistleblower Protections Officer means either a member of the Salesforce Global Ethics & Integrity team or of the Employee Relations team with responsibility for APAC.

Work Grievance means a personal work-related grievance (as referred to in the Corporations Act) or complaint about any matter in relation to an employee's current or former employment, having implications (or tending to have implications) for that person personally. Examples of a Work Grievances include:

- An interpersonal conflict between employees
- A decision relating to the hiring, transfer or promotion of an employee
- A decision relating to the contractual terms and conditions of an employee, such as entitlements, pay, bonuses, commissions, quotas or assignments for customer facing employees
- A decision to suspend or terminate the engagement of an employee, or otherwise to discipline an employee

Work Grievances do not include complaints about issues that have significant implications for Salesforce Australia or that relate to Detrimental Conduct.



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Disclosable Matters

You may report or make a disclosure under this Policy, if you have reasonable grounds to believe that you have information relating to a Disclosable Matter. A Disclosable Matter does not include Work Grievances. Work Grievances are best raised to your manager or the ER team, please review this [article](#) and log a ticket.

However, a disclosure about a matter in relation to you or any employee's current or former employment may amount to a Disclosable Matter. For example, this may occur where:

- the grievance includes information about Misconduct (as defined in this Policy);
- the disclosure relates to the breach of employment or other laws punishable by imprisonment for a period of 12 months or more;
- the grievance suggests Misconduct beyond the Eligible Whistleblower's personal circumstances (e.g. where it involves a group of people)
- the Eligible Whistleblower suffers from Detrimental Conduct; or
- the Eligible Whistleblower seeks legal advice or legal representation about the operation of the AU Whistleblower Protection Laws.

If you have any questions about what type of conduct is a Disclosable Matter for the purpose of this Policy and the AU Whistleblower Protection Laws, you should contact a Whistleblower Protections Officer.

Acting in good faith and having reasonable grounds

When making a disclosure of a Disclosable Matter, you should act in good faith and have reasonable grounds for reporting the violation. In other words, your disclosure should be made sincerely and with the best intentions. Any report that is found to be without reasonable grounds or known to be false by you at the time it was reported may result in disciplinary action up to and including termination of employment.

Making a disclosure

There are several ways to report or disclose any issue or behaviour that you consider to be a Disclosable Matter, which are set out below.

You may disclose any Disclosable Matter to Salesforce Australia's external independent incident management service, EthicsPoint:

- Toll free number for Australia 1800 531 858, or
- at <http://www.salesforce.ethicspoint.com/>



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The person who will answer your call is a trained specialist with EthicsPoint. EthicsPoint will prepare a report that details the concerns raised by you and the report will be sent to the Whistleblower Protections Officers. Any information contained in the EthicsPoint report will be kept confidential as part of the investigation into the disclosure by Salesforce Australia in accordance with this Policy, except as required by law or where disclosure is necessary to regulatory authorities, law enforcement agencies or professional advisors to Salesforce Australia.

If you are unable or do not wish to use EthicsPoint, you can make a disclosure to an Eligible Recipient within Salesforce Australia. If you would like to confirm the details of Eligible Recipients, please contact a Whistleblower Protections Officer. It is the responsibility of the Eligible Recipient to safeguard your interests and ensure the integrity of the reporting mechanism.

Anonymity

When making a disclosure, you may do so anonymously. It is important to provide as much information as possible to assist Salesforce Australia to conduct the investigation. When possible, please include any specific details, names, examples and/or any evidence to support the disclosure. Where a disclosure has been made to EthicsPoint and you provide your contact details, those contact details will only be provided to the Whistleblower Protections Officers with your consent.

Contacting a Whistleblower Protections Officer

You can contact a Whistleblower Protections Officer via the following:

- Office of Global Ethics & Integrity:
 - by email at legalcompliance@salesforce.com
 - if you have already made a disclosure via EthicsPoint, you can reach out to the Office of Global Ethics & Integrity by posting a message on the EthicsPoint platform.
- Employee Relations:
 - by logging a ticket in [Concierge](#)
 - If you have already made a disclosure via EthicsPoint, you can reach out to the Employee Relations team by posting a message on the EthicsPoint platform or by reaching out directly to the Employee Relations person who has been assigned to your matter.

Reporting to Regulators

You may also make a disclosure in relation to a Disclosable Matter to the relevant local government authorities such the Australian Securities and Investments Commission (**ASIC**) or the Australian Prudential Regulation Authority (**APRA**) or (in relation to Tax Disclosures) the Australian Taxation Office (**ATO**) or an independent legal practitioner for the purposes of obtaining legal advice or representation



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about the operation of the Whistleblower Legislation. You will be covered by the protections outlined in this Policy if you have reported your concerns to any of these entities (including, in respect of independent legal practitioners, where the legal practitioner concludes that a disclosure does not relate to a Disclosable Matter). Information about how ASIC and APRA handle Whistleblowing Disclosures is available here:

- ASIC: <https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/how-asic-handles-whistleblower-reports/>
- APRA: <https://www.apra.gov.au/become-a-whistleblower-and-make-a-public-interest-disclosure>

Public interest and emergency disclosure

If the conduct or wrongdoing is of such gravity and urgency that disclosure is needed to protect public interest or safety, you may make a disclosure to the media or a parliamentarian under the following circumstances.

A public interest and emergency disclosure can only be made to:

- A journalist, defined as a person who is working in a professional capacity as a journalist for a newspaper, magazine, or radio or television broadcasting service; or
- A Member of the Parliament of the Commonwealth or of a State or Territory parliament.

You may only make a public interest disclosure if:

- You have previously disclosed the information to ASIC or APRA;
- At least 90 days has passed since the previous disclosure was made;
- You have reasonable grounds to believe that action is not being taken to address the matters which you have disclosed;
- You have reasonable grounds to believe that making a further disclosure to a journalist or member of parliament would be in the public interest;
- You have given written notification, including sufficient information to identify the previous disclosure to the authority to which the previous disclosure was made that you intend on making a public interest disclosure; and
- The extent of information disclosed is no greater than is necessary to inform the recipient of the Misconduct or improper state of affairs.

You may only make an emergency disclosure if:

- You have previously disclosed the information to ASIC or APRA;
- You have reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons, or to the natural environment; and



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- You have given written notification, including sufficient information to identify the previous disclosure to the authority to which the previous disclosure was made that you intend on making a public interest disclosure; and
- No more information is disclosed than is reasonably necessary to inform the recipient of the substantial and imminent danger.

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

Receiving a disclosure

If you are a Salesforce Australia officer and/or employee and believe you may have received a disclosure under this Policy, please contact employmentlegal@salesforce.com for information on whether it's a disclosure under this Policy, your confidentiality obligations, and any additional steps you need to take.

Investigation process and outcome

All reported disclosures will be reviewed, and, where appropriate, will be investigated by Salesforce Australia as promptly as the circumstances allow. The way a disclosure investigation is managed will depend on the nature of the disclosure. Each disclosure will be dealt with on a case-by-case basis. Investigations will be subject to the confidentiality and other protections set out under this Policy and will be undertaken by an appropriate person, in and/or outside Salesforce Australia, depending on the nature of the investigation.

Where appropriate, Salesforce Australia may decide, for the purpose of facilitating a fair and unbiased investigation, to engage specialist trained investigators from within Salesforce Australia or another Salesforce entity or external investigators to conduct the investigation. Where the disclosure relates to a criminal matter, Salesforce Australia may also refer the matter to the police or other relevant authorities.

If the report is not anonymous, then you may be contacted to discuss the investigation process and any other matters that are relevant to the investigation. Where you have chosen to remain anonymous and you have made the disclosure through EthicsPoint, your identity (and any confidential information that may lead to the disclosure of your identity) will not be disclosed to the investigator or to any other person and Salesforce Australia will conduct the investigation based on the information provided to it other than as permitted under AU Whistleblowing Laws. If you have disclosed the Disclosable Matter directly to the Whistleblower Protections Officer or to an Eligible Recipient, you may request that your identity be kept anonymous.



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Where possible, the Whistleblower Protections Officer will provide you with feedback on the progress and expected timeframes of the investigation. Any updates supplied may need to be limited in order to also preserve the confidentiality of an investigation and the privacy of others involved.

Depending on the nature of the matter, the investigation findings may be reported to Employee Relations and the legal department. The Employee Relations team will provide a recommendation of disciplinary or other action (if any) to be taken in relation to investigation findings.

To the extent permitted by law, the Whistleblower Protections Officer may inform you and/or a person against whom allegations have been made of the findings. Any report will remain the property of Salesforce Australia and will not be shared with you or any person against whom the allegations have been made. Based on a formal request/order, Salesforce Australia may be required to refer the disclosure to local authorities (such as ASIC, APRA or the Australian Federal Police ('AFP')) for the purpose of investigation and/or addressing the disclosure.

The findings of any investigation into a Disclosable Matter (together with any remediation action plan) will be subject to Salesforce Australia's record-keeping policies and the confidentiality obligations set out in this Policy. The method for documenting and reporting the findings will depend on the nature of the disclosure, as will the members of Employee Relations, the Office of Global Ethics & Integrity and legal who are involved. A summary of material investigations and outcomes will be presented at the quarterly Audit and Finance Committee meetings as appropriate. Where necessary, any final investigation report may be redacted to protect the Eligible Whistleblower's identity or information that may identify that person.

Fair treatment of employees who are the subject of a disclosure

Salesforce Australia is committed to ensuring the fair treatment of employees who are the subject of a Disclosable Matter. Fair treatment includes the opportunity to respond to the allegations against them before any adverse findings are made against them, and the opportunity to have their responses considered by Salesforce Australia and, in appropriate circumstances, investigated. If the allegations are serious, they may have a right to a support person during any interview.

Protection of Eligible Whistleblowers from legal action

Eligible Whistleblowers will not be subject to any civil, criminal or administrative legal action for making a disclosure under this Policy or participating in any investigation, except as otherwise provided in this Policy. Any information provided by an Eligible Whistleblower will not be admissible in any criminal or civil proceedings other than for proceedings in respect of the falsity of the information.

Protection of Eligible Whistleblowers against Detrimental Conduct



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Salesforce Australia (or any person engaged by Salesforce Australia) will not engage in Detrimental Conduct against you if you have made an Eligible Disclosure under this Policy. Salesforce Australia will take all reasonable steps to protect you from Detrimental Conduct and will take necessary action where such conduct occurs. Where appropriate, and where the Eligible Whistleblower is employed or engaged by Salesforce Australia, to protect them from the risk of detriment, Salesforce Australia may:

- consider if any adjustments to the Eligible Whistleblower's working arrangements are necessary;
- allow an Eligible Whistleblower to perform their duties from another location;
- reassign the Eligible Whistleblower to another role (at the same level);
- make modifications to the Eligible Whistleblower's workplace or the way work duties are carried out; or
- reassign or relocate other staff involved in the Disclosable Matter.

Salesforce Australia prohibits all forms of Detrimental Conduct against any person who is involved in an investigation of a matter disclosed under the Policy due to their involvement in that investigation. If you experience Detrimental Conduct due to making a disclosure under this Policy or participating in an investigation, you should inform a Whistleblower Protections Officer or Eligible Recipient.

Confidentiality protections

If you make a disclosure under this Policy, your identity (or any information which would likely to identify you) will be kept confidential and will only be shared if:

- you give your written consent to Salesforce Australia, a Whistleblower Protections Officer, or the investigator of a Disclosable Matter to share that information; or
- the disclosure is allowed or required by law (for example where the concern is raised with a lawyer for the purposes of obtaining legal advice); or
- the concern is reported to the local government authorities such as police, tax department, regulatory bodies; or
- it is necessary to disclose information for the effective investigation of the matter, and this is likely to lead to your identification, in which case, all reasonable steps will be taken to reduce the risk that you will be identified.

To protect the confidentiality of an Eligible Whistleblower's identity, Salesforce Australia will take steps to:

- redact all personal information or reference to the Eligible Whistleblower witnessing an event;
- use gender-neutral pronouns to describe the Eligible Whistleblower;
- where possible, contact the Eligible Whistleblower to help identify certain aspects of their disclosure that could inadvertently identify them; and
- assign qualified, trained staff to handle and investigate disclosures.



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Information concerning the Disclosable Matter can be disclosed, including without your consent, if:

- the information does not include your identity;
- all reasonable steps have been taken to reduce the risk that your identity will be identified from the information; and
- it is reasonably necessary for investigating the Disclosable Matter.

Salesforce Australia also has the legal right to share an Eligible Whistleblower's identity if reasonably necessary to refer an incident to or respond to authorities (such as ASIC, APRA and the AFP or other prescribed body) who may wish to pursue the matter.

Any employee who comes into the possession of information about a Disclosable Matter, including the identity of a Eligible Whistleblower, must not disclose that information, or information that is likely to lead to identification of the Eligible Whistleblower, to any individual or entity without express prior authorization from the Whistleblower Protections Officer investigating the matter or Salesforce Australia appointed investigator. Such action is unlawful and may constitute a criminal offence.

If an employee is accused of breaching the confidentiality of the information provided by a Eligible Whistleblower, or a Eligible Whistleblower's identity, they will be subject to a separate investigation and if found to have violated this Policy, may be subject to disciplinary action, up to and including termination of employment or engagement as relevant.

Subject to your rights under this Policy and Australian labour and Whistleblower Protection Laws, you must keep all information relating to any disclosure of a Disclosable Matter confidential both during any investigation and following any resolution of the investigation.

Disclosures to legal practitioners

Nothing in this Policy limits your right to make a disclosure to an independent legal practitioner for the purposes of obtaining individual legal advice as to whether and what protections may apply to you under this Policy (even if the legal practitioner ultimately concludes your disclosure is not about a Disclosable Matter that will qualify for protection under the AU Whistleblower Protection Laws).

Additional protections

Under the AU Whistleblowing Protection Laws, a person may bring civil proceedings for a compensation order or pursue civil penalties even when a criminal prosecution has not been, or cannot be, pursued. This may include circumstances in which an Eligible Whistleblower (or any other person) has suffered loss, damage or injury and Salesforce Australia has failed to prevent a person from causing the detriment.

Support available



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All employees may access Salesforce Australia's Employee Assistance Program (EAP) which is a free and confidential counselling service. Details in relation to this service can be found through Concierge or provided by the Whistleblower Protections Officer. Where appropriate, Salesforce Australia may also appoint a support person from the Employee Success team to deal with any ongoing concerns you may have.

Violations

Violation of the requirements of this Policy may subject you to disciplinary action up to and including termination of employment.