

# WHISTLEBLOWING POLICY

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## 1. At a glance

**Who** This policy applies to all current and former Asteron Life Limited (Asteron) employees, officers, contractors, consultants, suppliers (including their employees), third party providers, secondees, volunteers and associates of Asteron (including their relatives or dependents, or a dependent of their spouse) and auditors of Asteron. If you are a person covered by this policy, you are encouraged to report any concerns of wrongdoing.

If you are person identified in this report as eligible to receive reports of wrongdoing under this policy, you should also be aware of your responsibilities and obligations in receiving and handling any such reports.

“We”, “our”, “us”, “Asteron Life” or “Asteron” means Asteron Life Limited.

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**What** This Whistleblowing Policy is designed to encourage you to speak up and raise concerns about wrongdoing, and to ensure that this is able to be done in a safe and confidential way.

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**Why** We are committed to conducting our business with honesty and integrity. However, all organisations face the risk of things going wrong from time to time which may result in wrongdoing, including conduct that may be illegal, unacceptable or improper. We want our people (and all those covered by the policy) to have the confidence to speak up and report such matters knowing that Asteron will support them in the process.

# Contents

<b>1.</b>	<b>At a glance</b>	<b>1</b>
<b>2.</b>	<b>Policy</b>	<b>2</b>
2.1	What is the purpose of this policy?	2
2.2	Who may report wrongdoing under this policy?	2
2.3	What types of wrongdoing can be reported under this policy?	2
2.4	What types of wrongdoing are not reportable under this policy?	3
2.5	Who can a concern be raised with?	4
2.6	What information should be provided?	4
2.7	How will Asteron investigate a report of wrongdoing?	5
<b>3.</b>	<b>More Information</b>	<b>6</b>
3.1	What protections and support exists for persons who report wrongdoing?	6
3.2	Other channels to escalate a concern of wrongdoing	7
3.3	Reporting	8
3.4	Availability of this policy and training	8
3.5	Data protection and records	8
3.6	Periodic review	8
3.7	Contacts	8
3.8	Roles and Responsibilities	9
3.9	Interactions with related documents	10
3.10	Compliance and consequence management	11
3.11	Terms and conditions	11
3.12	Reporting externally	11
3.13	Document controls	11
<b>4.</b>	<b>Appendix</b>	<b>12</b>
A.	Protections provided by New Zealand law	12



## 2. Policy

### 2.1 What is the purpose of this policy?

Asteron is committed to conducting its business honestly, with integrity, and in accordance with our standards of expected behaviour as detailed in our Code of Conduct.

This policy has been developed to encourage people to speak up without fear in raising concerns about wrongdoing. It sets out who is covered by the policy, when it applies, how to raise a concern about wrongdoing at Asteron, what protections Asteron will provide in those circumstances, and Asteron's process for responding to reports of wrongdoing.

The law in New Zealand provides particular protections to certain people who raise concerns about specific wrongdoings. Information about when a report of wrongdoing will receive legal protections is set out in the appendices to this policy.

Asteron operates in New Zealand and is subject to applicable local laws in New Zealand.

### 2.2 Who may report wrongdoing under this policy?

This policy applies to current and past:

- employees of Asteron;
- individuals who supply services or goods to Asteron (whether paid or unpaid);
- employees and officers of a person or organisation who supplies services or goods to Asteron (whether paid or unpaid);
- volunteers of Asteron;
- officers or associates of Asteron (for example, a director or secretary of Asteron or a related company of Asteron); and
- relatives or dependents of any of the people listed above (or of their spouse).

If you fall into one of the above categories, you can raise a concern of wrongdoing in accordance with this policy, and the terms of this policy will apply to you.

### 2.3 What types of wrongdoing can be reported under this policy?

If you have a reasonable belief that wrongdoing has occurred, you may report that under this policy.

While Asteron is committed to providing individuals who are covered by this policy with a safe and supportive way to report concerns of wrongdoing, reports of wrongdoing that qualify for legal protections under New Zealand law set out in the appendices.

Set out below are examples of wrongdoing that may be reported under this policy. Please note that the following examples are not intended to be an exhaustive list:

- any criminal activity;
- fraud, bribery, corruption, insider trading, malpractice or an irregular use of public funds or public resources;
- illegal conduct including legal or regulatory non-compliance (including breaches of financial services laws, corporate law and health and safety law);

- improper or illegal accounting or audit practices
- a serious breach of Asteron's Code of Conduct;
- unethical behaviour;
- unauthorised disclosure of confidential information;
- misconduct or an improper state of affairs or circumstances in relation to an Asteron company, including tax affairs of Asteron;
- conduct that poses a substantial risk of damage to the environment;
- conduct that poses a danger to the public or financial system;
- conduct likely to damage Asteron's financial position or reputation.

You do not have to be sure that the wrongdoing has occurred in order to raise a concern and we encourage you to do so, even if your concern relates to something you only suspect. You will not be penalised if a concern relating to wrongdoing raised by you ultimately turns out to be incorrect, provided you reported the concern with a genuine belief regarding the wrongdoing.

However, you must not make a report that you know is false or is misleading. Where it is found that a person has knowingly made a false report, this will be considered a serious matter and may result in disciplinary action.

## **2.4 What types of wrongdoing are not reportable under this policy?**

### **Personal work-related grievances**

Personal work-related grievances are not covered by this policy and should instead be raised in accordance with the Complaints Handling Policy for Workers to allow those issues to be resolved most effectively. The text box below provides an explanation of personal work-related grievances.

Grievances relating to a person's current or former employment or engagement that have implications for them personally (that is, they relate solely to them) will generally not fall within the scope of this policy and will not be reportable under this policy.

For example, a conflict between the person and another employee, or a decision relating to their employment or engagement, such as a transfer, promotion, or disciplinary action, would be a 'personal work-related grievance'.

### **Customer complaints**

If you are a customer and are concerned with the way Asteron has handled any matter, product or service, including an existing complaint, then please contact our customer service team. This policy does not apply to customers or customer-related concerns.

## 2.5 Who can a concern be raised with?

Under this policy, concerns about wrongdoing can be raised with:

- The Whistleblowing Officers. The Whistleblowing Officers can be contacted by email at [whistleblowing-officer@resolutionlife.com.au](mailto:whistleblowing-officer@resolutionlife.com.au); or
- Your Call, an external and independent provider that Asteron has contracted to receive reports and act impartially and confidentially. Your Call can be contacted via:
  - Phone: 0800 123 508 (New Zealand) or +61 3 9895 0012 (International);
  - Email to [disclosures@yourcall.com.au](mailto:disclosures@yourcall.com.au);
  - Online at [yourcall.com.au/report](http://yourcall.com.au/report) using Asteron as the organisation ID;
- If you are deaf, or have a hearing or speech impairment, you can contact Your Call online or using a relay service. Simply choose your contact method at [relayservice.gov.au](http://relayservice.gov.au) or [nzrelay.co.nz](http://nzrelay.co.nz) and request Your Call's hotline 0800 123 508.
- An officer (e.g. director or secretary) or senior manager of Asteron.
- An auditor of Asteron, including a member of an audit team conducting an audit of Asteron.

## 2.6 What information should be provided?

To assist Asteron to address a concern regarding wrongdoing, you should provide as much information as possible about the wrongdoing, including:

- that your concern is being raised pursuant to this policy;
- the nature of the wrongdoing;
- when and where the wrongdoing occurred or is likely to occur;
- the name(s) of people believed to be involved in the wrongdoing;
- any material to support the matters raised in your concern, such as documents or the names of potential witnesses; and
- any steps you may have taken to report the matter elsewhere.

Asteron's priority is to support and protect persons who raise concerns about wrongdoing. If you raise a concern regarding wrongdoing, your identity (and any information that Asteron has because of your report that someone could likely use to identify you) will only be disclosed if:

- you give your consent for the disclosure of that information;
- the disclosure is allowed or required by law (for example, disclosure by Asteron to a lawyer to obtain legal advice); or
- in the case of information likely to identify you, it is reasonably necessary to disclose the information for the purpose of an investigation, but all reasonable steps are taken by Asteron to prevent someone from identifying you.

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Please be aware that if you do not consent to the limited sharing within Asteron of your identity and the information provided by you as needed, this may limit Asteron's ability to progress your report and to take any action in relation to it.

Nothing in this policy authorises any person to disclose information that is protected by legal professional privilege, which includes confidential communications between Asteron and its legal advisers in the course of requesting or receiving professional legal services.

## 2.7 How will Asteron investigate a report of wrongdoing?

Reports made under this policy will be received and treated sensitively and seriously, and dealt with promptly and objectively.

All reports of wrongdoing will be assessed and considered by Asteron and determined by Asteron, in its discretion, as to whether it should be investigated. Asteron's response to a report of wrongdoing will vary depending on the nature of the wrongdoing and the report (including the amount of information provided).

Any investigation under this policy will be conducted by a Whistleblowing Officer or their delegate (unless the Whistleblowing Officer is implicated – see below under "Management of conflicts of interest"). The Whistleblowing Officer may involve other Asteron staff to assist or may delegate the investigation to an external investigator or other suitably qualified third party. All Asteron staff, directors and officers must co-operate fully with any investigation that is undertaken.

You may be told how Asteron has decided to respond to a concern raised, including if any investigation will be conducted. However, it may not always be appropriate to provide this information and may not be possible unless your contact details are provided.

A person covered by this policy who raises a report of wrongdoing will have access to the assistance of the Whistleblowing Officer or their delegate as provided in this policy.

### Management of conflicts of interest

Any investigations undertaken by Asteron will be independent of the specific business unit about which the report of wrongdoing relates, the person who has made the report and any person who is the subject of the report of wrongdoing.

Any reports of wrongdoing received via Your Call will be referred to a Whistleblowing Officer or their delegate, unless they implicate the Whistleblowing Officer, in which case they will be referred to the Chair of the People and Remuneration Committee or the Chair of the Board of Asteron.

### Fair process

Unless there is confidentiality or other reasons not to do so, persons to whom a report of wrongdoing relates will be informed of the allegation at the appropriate time and given an opportunity to respond to the allegation(s) made against them.

### Outcome

Findings will be made on the balance of probabilities and will be that either the allegations are:

- fully substantiated;
- partly substantiated (for example, if one but not all allegations are substantiated);
- disproven;
- not able to be substantiated; or

- unsubstantiated.

Asteron will decide whether to communicate the outcomes of any investigation arising from a concern regarding wrongdoing in its absolute discretion. The person who made the report will be informed of the findings of the matter, where appropriate. Any report prepared in relation to an investigation remains the property of Asteron and will not be provided to the person who reported the wrongdoing or any other person to whom a concern relates.

Where an investigation identifies misconduct or other inappropriate conduct, appropriate disciplinary action may be taken in Asteron's discretion. This may include, but is not limited to, terminating or suspending the employment or engagement of a person(s) involved in any such conduct.

If an investigation finds that criminal activity is likely to have occurred, the matter may be reported to law enforcement bodies and/or other regulatory authorities by the relevant area within Asteron.

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## 3. More Information

### 3.1 What protections and support exists for persons who report wrongdoing?

Asteron is committed to protecting individuals covered by this policy from any detriment arising from them raising a concern of wrongdoing. You may have access to compensation and other legal remedies if you suffer loss. These protections are an essential element of creating an environment in which individuals feel safe to raise wrongdoing.

**Some laws also contain protections to individuals who raise concerns of wrongdoing. The relevant protections provided by New Zealand law are detailed in Appendix A.**

#### Protection from reprisals

Asteron does not tolerate reprisals against persons who raise reports of wrongdoing. If you consider that you have been subject to reprisals or detriment as a result of reporting wrongdoing, you should escalate this to a Whistleblowing Officer who will decide the appropriate course for handling the matter. If you consider that the Whistleblowing Officer has not adequately resolved your concern, you can escalate the matter to the Chair of the People and Remuneration Committee or the Chair of the Board of Asteron.

A reprisal or threatened reprisal may include the following types of detrimental conduct:

- termination of employment;
- harassment, bullying or intimidation;
- personal or financial disadvantage;
- unlawful discrimination;
- harm or injury, including psychological harm;
- damage to reputation; or
- any other conduct that constitutes retaliation.

Any person who engages in detrimental conduct against a person because they have raised or intend to raise a concern regarding wrongdoing may be subject to disciplinary action (including, but not

limited to, termination of employment or engagement). In some circumstances, this conduct may also attract civil and/or criminal penalties.

You should tell the Whistleblowing Officer or their delegate if you or someone else is being, or has been subject to, detrimental conduct.

Asteron will at all times be able to raise and address with a person who has raised a report of wrongdoing any matters that arise in the ordinary course of their employment or contractual relationship with Asteron (for example, any separate performance or misconduct concerns).

#### **Other support available**

In addition to Asteron's commitment to making sure that persons who raise concerns of wrongdoing do

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not suffer detriment because they raise a concern, Asteron will make available other support to persons who raise concerns of wrongdoing. The support that may be available (depending on the facts of any particular matter) includes:

- monitoring and managing the behaviour of other employees;
- relocating individuals (which may include the people alleged to have been involved in the wrongdoing) to a different division, group or office; and/or
- offering an individual a leave of absence or flexible workplace arrangement while a matter is being investigated.

Asteron will look for ways to support all individuals who raise a concern, but it may not be able to provide non-employees with the same type and level of support that it provides to its employees. Asteron will however still seek to offer as much support as is reasonably practicable.

## **3.2 Other channels to escalate a concern of wrongdoing**

A person may escalate their concerns directly to the Chair of the People and Remuneration Committee or the Chair of the Board of Asteron if:

- they are not satisfied with a decision not to conduct an investigation into their concern, or the findings of any investigation;
- they consider that the Whistleblowing Officer has not adequately resolved a complaint regarding detrimental conduct; or
- they consider that this policy has not been followed by Asteron.

A person may escalate their concern by providing a written submission to the Chair of the People and Remuneration Committee or the Chair of the Board of Asteron outlining their reasons for review. This is to be submitted to the Whistleblowing Officer who is obliged to escalate the concerns.

When considering an escalation, the Chair of the People and Remuneration Committee or the Chair of the Board of Asteron is not required to reopen or reinvestigate the matter. To arrive at a decision, the Chair of the People and Remuneration Committee or the Chair of the Board of Asteron may review any submission by the person who reported the wrongdoing, the basis of the decision giving rise to the request, and any other information the Chair of the People and Remuneration Committee or the Chair of the Board of Asteron considers relevant. The Chair of the People and Remuneration Committee or the Chair of the Board of Asteron as applicable, may make a final determination following the consideration of this material.

### 3.3 Reporting

The Asteron People and Remuneration Committee will receive summary information about concerns of wrongdoing raised under this policy on a quarterly basis, including details of the volume of reports of wrongdoing made. This may include, for example, a summary of the number, nature and outcome of matters that have been raised under this policy. The People and Remuneration Committee may also be provided with additional information about any material incidents raised. Information received by the People and Remuneration Committee will be de-identified as required.

### 3.4 Availability of this policy and training

Asteron staff (including new staff) will have access to a copy of this policy on the CKB – Policy Centre and will receive training about the policy and their rights and obligations under it. Key Asteron staff, including those involved in this Whistleblowing Policy, will also receive regular training, including on how to respond to raise concerns of wrongdoing under this policy.

A copy of this policy will also be available on Asteron's public website. A hard copy of this policy may be obtained by contacting the Whistleblowing Officer.

### 3.5 Data protection and records

The Asteron Privacy Policy (as amended from time to time) outlines how personal information will be collected, used, disclosed and handled by Asteron. Unless contrary laws prevent Asteron from doing so, all personal information that forms part of raised concerns of wrongdoing under this policy will be treated in accordance with Asteron's Privacy Policy as well as any applicable privacy or data protection laws.

All records relating to a report of wrongdoing will be retained for seven years, with the exception of reports and investigation material relating to the performance or conduct of a staff member, which will be stored by People & Culture.

Records should be retained in whatever format is deemed appropriate.

After seven years, records may be destroyed upon the instruction and approval of the Asteron Performance and Risk Committee unless the information is relevant to any pending, current or suspected litigation, inquiry or investigation. In this case the records must be retained throughout the litigation, inquiry or investigation and for a further period of seven years or for as long as necessary in the opinion of the Asteron Performance and Risk Committee.

### 3.6 Periodic review

This policy will be reviewed every year to check it is operating effectively and whether any changes are required.

### 3.7 Contacts

Any questions about the interpretation or operation of this policy should be directed to a Whistleblowing Officer.

If you are a current employee, you (or your immediate family) may access the Asteron Employee Assistance Program on 0800 666 367 within New Zealand or +61 3 8620 5300 (worldwide).

## 3.8 Roles and Responsibilities

The roles and responsibilities with regard to this policy are set out in the table below.

<b>Chief Risk Officer</b>	<ul style="list-style-type: none"> <li>• Champions the Whistleblowing Policy and oversees the implementation and effectiveness of the policy.</li> <li>• Appoints the roles of Whistleblowing Officer.</li> <li>• Responsible for the Whistleblowing Policy and ensuring the Asteron Whistleblowing Policy and standards are up to date.</li> </ul>
<b>Whistleblowing Officer</b>	<ul style="list-style-type: none"> <li>• Receives and assesses reports from Whistleblowing channels.</li> <li>• Designated person(s) within Asteron responsible for investigating reports of wrongdoing.</li> <li>• Conducts investigations on wrongdoing, in a timely manner. This may include the use of internal or external investigative resources.</li> <li>• Keeps individuals covered by this policy informed of the investigations' progress as appropriate.</li> <li>• Reports the investigations outcomes.</li> <li>• Designated person(s) or their delegates within Asteron who are responsible for protecting individuals from detriment as result of making a report.</li> <li>• Supports and protects individuals from detriment as a result of making a report.</li> <li>• Authorised to provide certain protections where they deem this appropriate for fulfilling their role.</li> <li>• Provides quarterly reporting on whistleblowing to the Asteron People and Remuneration Committee as appropriate.</li> <li>• Accountable for notifying the Chairs of the People and Remuneration Committee and Board of Asteron and relevant management committee(s) of reports of wrongdoing to be investigated by a Whistleblowing Officer.</li> </ul>

### 3.9 Interactions with related documents

The documents listed below support this policy.

<b>Business Integrity Policy</b>	Sets out the standards and behaviours that all Asteron employees must meet.
<b>Code of Conduct</b>	The overarching code describing the required behavioural standards for Asteron employees.
<b>Complaints Handling Policy For Workers</b>	Sets out Asteron's approach to the management of worker's complaints and grievances.
<b>Fraud Policy</b>	Sets out the principles and standards for the management of fraud risks and incidents within Asteron.
<b>Asteron Privacy Policy</b>	Sets out how personal information will be collected, used, disclosed and handled by Asteron.

### 3.10 Compliance and consequence management

This policy sets out the minimum standards required of individuals covered by this policy. Additional requirements may apply in some circumstances, for example under the laws in New Zealand. In addition to meeting the minimum requirements of this policy, individuals will also need to comply with procedures where they exceed the requirements of this policy. Where specific requirements are inconsistent with this policy these should immediately be referred to the policy owner.

Where individuals are concerned that a breach of this policy has occurred or will occur, they should report their concern to a Whistleblowing Officer or their delegate.

All employees are required to comply with this policy document. Any non-compliance may result in disciplinary action up to and including termination of employment in accordance with our Management of Conduct Policy.

Any instance of non-compliance should be treated in accordance with the Incident, Issues and Breach Management Policy and an incident logged in the relevant incident management system.

An individual who breaches this policy may also be exposed to criminal or civil liability for a breach of relevant legislation.

### 3.11 Terms and conditions

This policy does not form part of any contract of employment or contract of engagement and may be amended, replaced or revoked at any time by Asteron in its absolute discretion.

### 3.12 Reporting externally

Nothing in this policy is intended to restrict a person from raising a concern regarding wrongdoing, providing information to, or communicating with a government agency, law enforcement body or a regulator in accordance with any relevant law, regulation or prudential standard applicable in New Zealand. Asteron staff may also be legally required to report certain matters to government or regulatory bodies.

It is recommended that any individuals contemplating reporting matters outside of Asteron first seek independent advice about their legal rights and obligations.

### 3.13 Document controls

Approved by	Asteron Life Board
Policy owner	Chief Risk Officer
Approved	August 2025
Next Review	August 2026
Distribution	All staff via the CKB Policy Centre and/or Asteron public website

This policy will be reviewed annually.

# Appendix A:

Asteron will apply the policy; however, the policy may have a wider application than the law and therefore some reports of wrongdoing under the policy may not receive the protections provided by the law.

## A. Protections provided by New Zealand law

New Zealand legislation provides particular protections to eligible persons who make reports of certain wrongdoing. The legislative protections are provided under the *Protected Disclosures (Protection of Whistleblowers) Act 2022 (NZ) (Act)*.

### Who is eligible to be protected under the Act?

The people who can make a disclosure of wrongdoing under the Act, includes a person who is or was formerly:

- an employee of Asteron;
- a secondee to Asteron;
- individuals engaged or contracted under a contract for services to do work for Asteron;
- concerned in the management of Asteron including, for example, a person who is or was a member of a board or governing body of Asteron;
- a volunteer working for Asteron.

### What kinds of wrongdoing can be reported under the Act?

The Act provides protection for the reporting of "Serious Wrongdoing". Not all types of wrongdoing will qualify for legislative protection. Serious Wrongdoing is defined in the Act as including relevantly any act, omission, or course of conduct in, or by, Asteron involving:

- (a) an offence;
- (b) a serious risk to public health, public safety, the health or safety of any individual, or the environment;
- (c) a serious risk to the maintenance of the law, including the prevention, investigation, and detection of offences, or the right to a fair trial;
- (d) an unlawful, corrupt, or an irregular use of public funds or public resources.

### When is a discloser entitled to protection under the Act?

A disclosure will be protected under the Act if the individual making the report:

- (a) believes on reasonable grounds that there is, or has been, Serious Wrongdoing in or by Asteron; and
- (b) discloses information about that in accordance with this Act; and
- (c) does not disclose it in bad faith.

### Who can a concern be raised with under the Act?

In addition to those persons identified in the policy as to who a concern can be raised with, you can also report wrongdoing to the CEO of Asteron or to Appropriate Authorities identified in the Act.

Appropriate Authorities includes the head of any New Zealand public sector organisation. Examples include:

#### **Reserve Bank of New Zealand**

Phone: +64 4 472 2023

Email: [whistleblowing@rbnz.govt.nz](mailto:whistleblowing@rbnz.govt.nz)

Write: PO Box 2498, Wellington 6140, New Zealand

#### **Financial Markets Authority**

Phone: 0800 434 566, +64 3 962 2695

Email: [questions@fma.govt.nz](mailto:questions@fma.govt.nz)

Write: PO Box 1179, Wellington 6140, New Zealand

#### **Commerce Commission**

Phone: 0800 943 600 or +64 4 924 3600

Email: <https://report.whistleb.com/en/comcom>

Write: PO Box 2351, Wellington 6140, New Zealand.

#### **Privacy Commissioner**

Phone: 0800 803 909 or +64 4 924 3600

Write: PO Box 10 094, Wellington 6143, New Zealand.

### **Confidentiality**

The recipient of your Serious Wrongdoing report must use best efforts to keep information that might identify you confidential. However, your identity may be disclosed if:

- you consent to the disclosure; or
- there are reasonable grounds to believe the release of such information is essential for one of the following:
  - for the effective investigation of the report (recipient who intends to disclose your identity must consult with you);
  - to prevent serious risk to public health, public safety, the health or safety of any individual, or the environment (recipient who intends to disclose your identity must, **if practicable**, consult with you);
  - to comply with the principles of natural justice (recipient who intends to disclose your identity must consult with you); or
  - to an investigation by a law enforcement or regulatory agency (recipient who intends to disclose your identity must, **if practicable**, consult with you).

### **What protections are available under New Zealand law?**

If you are eligible to report Serious Wrongdoing under the Act, then the Act provides particular protections. A summary of those protections are as follows:

- your identity will be kept confidential and not disclosed as set out above (other than as provided for by the exceptions above);
- Asteron must not retaliate, or threaten to retaliate, against you because you have made a report or are intending to make a report of Serious Wrongdoing (e.g. Asteron must not dismiss you, cause you to retire or resign, or treat you less favourably because of your report);

- Asteron must not treat, or threaten to treat, another person less favourably in the same circumstances because, by way of example, they encourage another person to make a disclosure or give information in support of a disclosure; and
- you are protected from civil, criminal and disciplinary proceedings because of making or referring a disclosure of wrongdoing in accordance with the Act.

In addition, the Act provides that an employee (within the meaning of the Employment Relations Act 2000) who suffers retaliatory action by their employer for making a report under the Act can take personal grievance proceedings under the Employment Relations Act 2000.

### **Seek legal advice if needed**

You are encouraged to seek independent legal advice if you have any questions regarding the requirements and protections available to individuals under the law in New Zealand.

The Ombudsman can also provide guidance and offers a confidential advice service for individuals who are considering making, or who have made protected disclosure:

Telephone: 0800 802 602  
Email: [info@ombudsman.parliament.nz](mailto:info@ombudsman.parliament.nz)  
Post: PO Box 10152, Wellington 6143