Whistleblower Policy - Overview

(New Zealand operations)

At Dexus, we actively encourage and support our employees, suppliers and relatives to speak up with any concerns they may have.

We take pride in our values: *rally to achieve together* and *build trust through action.* These values are the driving force behind how we work and our culture.

The New Zealand Protected Disclosures (Protection of Whistleblowers) Act 2022 (**Act**) facilitates the disclosure and timely investigation of Serious Wrongdoing in or by an organisation and protects those people who make disclosures. Our Whistleblower Policy has been designed to offer protection, confidentiality, and assistance for all Dexus staff.

If you are concerned that there has been a breach of Dexus's Codes of Conduct or another Dexus policy, an incident of fraud, corruption, bribery, or a breach of the law, or any conduct inconsistent with our values, we encourage you to act with initiative, take responsibility, and report your concerns.

We will not tolerate any discrimination or retaliation as a result of reporting a concern, and we are committed to fostering an environment in which staff feel safe, supported, and protected. In this Policy we outline how you can report an incident of Serious Wrongdoing and how Dexus will respond.

The below summary has been designed to give you an overview of our Whistleblower Policy. The full Whistleblower Policy follows at page 3.

Who does this Policy affect?

Our Policy applies to an individual who is (or has been):
- a Dexus employee
- an employee of another company who is seconded to work at Dexus
- an independent contractor to Dexus
- a Dexus board member
- a volunteer working for Dexus without reward or expectation of reward for that work.

These individuals are referred to throughout this Policy as **Reporting Persons**.

What can be reported?

Our Policy protects disclosures of Serious Wrongdoing. **Serious Wrongdoing** is:
- an unlawful, corrupt, or irregular use of public funds or public resources; or
- an act or omission, or course of conduct:
    - that constitutes a serious risk to public health, or public safety or the environment; or
    - that constitutes a serious risk to the health or safety of any individual; or
    - that constitutes a serious risk to the maintenance of law, including the prevention, investigation, and detection of offences or the right to a fair trial; or
    - that constitutes an offence under a law of New Zealand; or
- in the case of a public official, conduct or an omission that is oppressive, unlawfully discriminatory, or grossly negligent, or that constitutes gross mismanagement.

Although, as stated, we encourage staff to report all genuine concerns held about conduct which may be inconsistent with Dexus's values or policies, only reports made about Serious Wrongdoing and in compliance with this Policy/the Act, will be a **Protected Disclosure** attracting protection under the Act.

Who should Protected Disclosures be made to?

Dexus has several channels for you to report a suspected incident of Serious Wrongdoing. Our Whistleblower Protection Officers (**WPO**) are Dexus's:

- Head of Governance
- Chief People Officer
- General Counsel
- Lead Statutory Auditor (KPMG)

- Lead Internal Auditor (EY)

Contact details (including email addresses) for the above WPO are outlined in the Policy.

In addition, reports may be made to any officer or senior manager[1] of the Group.

We have also appointed an independent disclosure management service provider, Your-Call, to help you make a report. You can complete an online form on the Your-Call website at yourcall.com.au/report or call 1300 790 228 between 9:00am and midnight AEST (excluding weekends and public holidays) using Dexus's ID: DEXU5000. Your-Call is available to all Reporting Persons under this Policy.

Investigation

If required, an investigation will take place as soon as possible. Reporting Persons will be updated on the matter accordingly. All investigations will be conducted in a thorough, fair and independent manner in accordance with best practice.

Protection for eligible whistleblowers

All reasonable steps will be taken by Dexus to ensure that Reporting Persons do not suffer detrimental treatment. Detrimental treatment includes dismissal, injury, demotion, discrimination, harassment, intimidation, disciplinary action, bias, threats or other unfavourable treatment. When requested by the Reporting Person, best endeavours will be used to ensure anonymity is maintained.

Statutory protections

Reporting Persons also have statutory protections under the Act which are outlined in Section 10 of the Policy.

[1] Dexus employees with a title of "Head of…." are regarded as senior managers for the purpose of this Policy

Whistleblower Policy

(New Zealand operations)

Compliance Policy

Purpose and Scope

1. Purpose

Dexus's Whistleblower policy (**Policy**) has been established to ensure that each entity in the Dexus Group, including New Zealand entities (collectively, **the Group** or **Dexus**) conducts itself to the highest standards of honesty and integrity in its business activities and reinforces and promotes the Dexus purpose that:

- Weare a passionate and lively team who strive to make a difference
- We come to work to unlock potential and create tomorrow
- We believe in creating value for customers, investors, communities and our people
- Our values are to rally to achieve together and build trust through action

The purpose of this Policy is to provide a mechanism to encourage, protect and support the reporting of Serious Wrongdoing. The Policy also seeks to ensure those people who report a concern can do so without being subject to detrimental treatment.

2. Who does this Policy affect?

Our Policy applies to an individual who is (or has been):

- a Dexus employee
- a Dexus secondee
- an independent contractor to Dexus
- a Dexus board member (or someone concerned in the management of Dexus)
- a volunteer working for Dexus without reward or expectation of reward for that work

An individual identified above is described as a **Reporting Person** in this Policy,

3. What can be reported?

A report under this Policy (and the Act) is a **Protected Disclosure** if:

- it is made by a Reporting Person
- the Reporting Person believes on reasonable grounds that there has been Serious Wrongdoing (see definition below)
- the Reporting Person discloses information about Serious Wrongdoing in accordance with this Policy (and the Act) and
- the Reporting Person does not disclose in bad faith

This Policy (and the Act) protects disclosures of Serious Wrongdoing. Broadly speaking, **Serious Wrongdoing** is:

- an unlawful, corrupt, or irregular use of public funds or public resources
- an act or omission, or course of conduct:
    - that constitutes a serious risk to public health, or public safety or the environment; or
    - that constitutes a serious risk to the health or safety of any individual; or
    - that constitutes a serious risk to the maintenance of law, including the prevention, investigation, and detection of offences or the right to a fair trial; or
    - that constitutes an offence under a law of New Zealand
- in the case of a public official, conduct or an omission that is oppressive, unlawfully discriminatory, or grossly negligent, or that constitutes gross mismanagement

It is not possible to provide an exhaustive list of the activities that should be reported for the purposes of this Policy (**Reportable Conduct**).

However, generally, Reportable Conduct includes any conduct of any entity in the Group or any conduct of any employee or officer of the Group, which a Reporting Person has reasonable grounds to suspect:

- constitutes misconduct or an improper state of affairs (for these purposes misconduct includes fraudulent activity including any breach of the Group's Fraud Prevention Policy and/or, Anti-Bribery and Corruption Policy, negligence, default, breach of trust and breach of duty), in relation to any entity in the Group
- is dishonest, corrupt or illegal activity (including criminal damage against property, theft, violence or threatened violence, drug sale or use or other breaches of law)
- abuses of human rights including occurrences of modern slavery in either Dexus's operations or Dexus's supply chain
- is intentional withholding or manipulation of information provided to an auditor or regulator or misleading or deceptive conduct including practices or representations which amount to improper or misleading accounting or financial reporting
- is an offence under a law of Australia or New Zealand
- contravention of New Zealand's Companies Act 1993, Financial Markets Conduct Act 2013 and/or Financial Reporting Act 2013
- is a contravention of anti-money laundering or anti-bribery legislation or the Group's policy relating to these matters
- a serious breach of work health and safety, energy safety, or bullying or harassment at work (including sexual harassment)

Reportable Conduct or Serious Wrongdoing can also include the conduct outlined above engaged in by an external party who has an association with the Group where the conduct could have legal implications for the Group or materially impact Dexus's reputation.

4. What is excluded from reporting?

Personal workplace grievances are generally not covered by this Whistleblower Policy and do not qualify for protection under the Act. Personal workplace grievances should be referred to your Manager or the People & Culture team in accordance with Dexus's Grievance Resolution Procedure which has been established to receive these complaints.

Examples of grievances that may be personal workplace grievances include:
- an interpersonal conflict between the discloser and another employee
- a decision relating to the employment, engagement, transfer or promotion of the discloser
- a decision relating to the terms and conditions of employment/engagement of the discloser
- a decision to suspend or terminate the employment/engagement of the discloser, or otherwise to discipline the discloser

However, the above rules may not apply (and the disclosure may be covered by the Act and this Policy) where:

- the personal grievance relates to alleged detrimental treatment in breach of this Policy or if the concerns being raised may have significant implications for the Group
- the personal grievance includes information about Serious Wrongdoing, or information about Serious Wrongdoing includes or is accompanied by a personal grievance (mixed report). For example, a report regarding bullying and/or harassment
- Dexus has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests Serious Wrongdoing beyond the Reporting Person's personal circumstances
- the Reporting Person seeks legal advice or legal representation about the operation of the whistleblower protections under the Act

In these cases, the report may be considered to be Reportable Conduct under this Policy.

Reporting a Concern

5. Who should reports of Reportable Conduct be made to?

A report of Serious Wrongdoing should be made as soon as possible. Dexus has several channels for a Reporting Person to make a report of suspected Reportable Conduct or Serious Wrongdoing (**Whistleblower Report**).

These are addressed below.

(a) Whistleblower Protection Officers

For the purpose of this Policy, Whistleblower Reports should be made to any one of the Whistleblower Protection Officers (**WPO**) listed below:

Head of Governance (Dexus) Scott Mahony scott.mahony@dexus.com P: +61 2 9017 1122	General Counsel (Dexus) Brett Cameron brett.cameron@dexus.com P: +61 2 9017 1173	Chief People Officer (Dexus) Marjan van der Burg marjan.vanderburg@dexus.com P: +61 2 9017 1337
Dexus's Lead Statutory Auditor, KPMG (external) Brendan Twining btwining@kpmg.com.au P: +61 2 9335 8400	Dexus's Lead Internal Auditor, EY (external) Amy Grace amy.grace@au.ey.com P: +61 402 330 886	

The WPO to whom a Whistleblower Report is made will determine the appropriate action to be taken in respect of the report (in consultation with the General Counsel or Head of Governance), including whether it should be subject to investigation under this Policy. By making a Whistleblower Report, a Reporting Person consents to the detail of the Whistleblower Report (including their identity unless they have elected to remain anonymous) being disclosed to the General Counsel and/or Head of Governance for this purpose.

Where a Reporting Person has concerns that involve, or where there is a potential conflict of interest involving, any of the WPOs listed above, the Reporting Person should direct their Whistleblower Report to any other WPO who is not the subject of the concern, or alternatively to Your-Call or to a member of the Dexus Board. If a concern involves all internal WPOs, the Reporting Person may make a report directly to the Lead Statutory Auditor (KPMG) or Lead Internal Auditor (EY), or directly to ASIC or another relevant regulator.

(b) Senior Managers

Whistleblower Reports may also be made to any officer or senior manager of the Group. Notwithstanding this, we encourage Whistleblower Reports made under this Policy to be made to the designated WPOs above (or through Your-call) to ensure the report is handled in accordance with this Policy.

An officer or senior manager who receives a Whistleblower Report will provide details of the report to a WPO so the report may be handled in accordance with this Policy. By making a Whistleblower Report to an officer or senior manager (who is not a WPO) a Reporting Person consents to the details of the Whistleblower Report (including their identity unless they have elected to remain anonymous) being disclosed to a WPO so it can be addressed in accordance with this Policy.

(c) Your-Call

Dexus has also appointed an independent disclosure management service provider, Your-Call, to enable a Reporting Person to make a Whistleblower Report under this Policy.

Your-Call will provide details of the Whistleblower Report to a Dexus WPO. A Reporting Person who makes a Whistleblower Report to Your-Call consents to Your-Call sharing the details of the Whistleblower Report (including their identity unless they have elected to remain anonymous) being disclosed to a WPO so the Whistleblower Report may be investigated in accordance with this Policy.

(d) Appropriate Authorities

A Reporting Person is also entitled to make a Whistleblower Report to an Appropriate Authority. A full list of relevant Appropriate Authorities is included at **Schedule 1** of this Policy.

A Reporting Person may seek additional information before formally making a Whistleblower Report by contacting a WPO, or by seeking advice from an independent legal practitioner or Appropriate Authority.

6. How to make a report

Whistleblower Reports can be made through one of the following means:

- by an email or phone call to the WPOs
- by an email or phone call to one of the officers or senior managers. Where a Whistleblower Report is made by email, the subject of the email should make it clear that the email is a report under this Policy
- by completing an online form on the Your-Call website at https://www.yourcall.com.au/report, or by calling 1300 790 228 between 9.00am and 12.00am AEST, Monday to Friday (excluding Australian public holidays). To complete an online report, log on to the "Your-Call" website and click on the "make a report" button. Follow the prompts after entering Dexus's ID: DEXU5000 to supply information in an electronic form. Your-Call is available to all Reporting Persons under this Policy.

Information received from a Reporting Person via any of these channels will be kept confidential, subject to the limitations set out in this Policy and to meeting legal and statutory obligations. In particular, the Group may be required to disclose the information received to appropriate regulatory authorities or other governmental agencies. By making a Whistleblower Report under this Policy, a Reporting Person should also understand that a Whistleblower Report may be escalated and reported. Further details are provided below.

At the time of making a Whistleblower Report, a Reporting Person should also indicate whether they consent to the recipient of their report disclosing their identity to other persons (including the designated Whistleblower Investigation Team if established) and WPO, the Group's external legal advisors, the Chief Executive Officer & Managing Director and the Board of the relevant entity in the Group. The Group may not be able to properly investigate a Protected Disclosure without this consent. A Reporting Person who makes a Whistleblower Report under this Policy will be taken to consent to their identity being shared to these limited persons for the purpose of this Policy unless they positively indicate they wish to remain anonymous.

A Reporting Person may elect to make a report anonymously and will still be protected under the Act. Dexus will respect the Reporting Person's right not to identify themselves and will support ongoing two-way anonymous communication through Your-Call where available. However, if a Reporting Person chooses to make a report anonymously, it may mean that any investigation by Dexus is limited.

Protections, Support and Investigation

7. What happens next?

If Dexus receives a Protected Disclosure, it will do the following:

- acknowledge receipt to the Reporting Person. If the Reporting Person makes an oral disclosure, Dexus will summarise its understanding of the disclosure and provide this to the Reporting Person
- check with the Reporting Person whether the disclosure has been made elsewhere and whether there was an outcome
- consider the disclosure and whether it warrants an investigation
- deal with the disclosure by doing one of the following:
    - investigating the disclosure
    - addressing any Serious Wrongdoing by acting or recommending action
    - referring the disclosure to an Appropriate Authority (see below)
    - deciding that no action is required
- inform the Reporting Person about what it has done, or is doing with the matter. If Dexus decides that no action is required it will inform the Reporting Person why this decision has been made.

Dexus will endeavour to take the above steps within **20 working days**. If this is not possible, Dexus will:

- inform the Reporting Person how long Dexus expects to take to deal with the disclosure; and/or
- update the Reporting Person about progress.

(a) Referral to an Appropriate Authority

As above, Dexus is able to refer a Reporting Person to an Appropriate Authority. An **Appropriate Authority** includes:

- the head of any New Zealand public sector organisation
- any officer of New Zealand Parliament (an Ombudsman, the Controller and Auditor-General (but not a Minister or Member of Parliament)
- any of the persons or bodies listed in the Act

This may occur in circumstances where Dexus feels that an Appropriate Authority is better placed to deal with/investigate the Protected Disclosure, due to its scope or severity.

Dexus will consult with the Reporting Person before referring a Whistleblower Report to an Appropriate Authority.

8. Confidentiality

Dexus will use best endeavours to keep information that might identify the Reporting Person's identity, confidential. However, Dexus may disclose such information with the Reporting Person consent, or if there are reasonable grounds to believe the release of such information is essential:

1. for the effective investigation of the Whistleblower Report
2. to prevent serious risk to public health, public safety, the health or safety of any individual, or the environment
3. to comply with the principles of natural justice
4. to an investigation by a law enforcement or regulatory agency

Dexus must consult with the Reporting Person if it intends to release the information for the first and third grounds above and must consult with the Reporting Person if practicable if it intends to release the information for the second and fourth grounds above.

A Reporting Person may make a complaint to the New Zealand Privacy Commissioner if they feel that Dexus has released the information for an improper purpose.

Nothing in this Policy prevents Dexus or any person from disclosing information required by law. Other than in circumstances required by law, the disclosure of information in a Whistleblower Report (other than as permitted by this Policy/the Act) will be a breach of this Policy and will be dealt with under the Group's disciplinary procedures.

All records produced as part of receiving or investigating a Whistleblower Report will be securely retained with access restricted. A Reporting Person who makes a Whistleblower Report consents to this information being handled in this way.

9. Investigation

Where it has been determined a Whistleblower Report should be subject to further investigation, it will be investigated as soon as practicable after the matter has been reported. Dexus is committed to ensuring that investigations are undertaken in a timely manner and will provide the Reporting Person with an indicative timeframe for the completion of the investigation.

In most instances, investigations will be undertaken by designated members of the Governance team or People & Culture team (the Whistleblower Investigation Team and each a Whistleblower Investigation Officer). In certain circumstances, an external investigator may be appointed.

A workflow has been developed to assist the reporting and investigation process and facilitate a consistent approach to assessing and responding to disclosures. The workflow is subject to periodic review

Where appropriate, the Whistleblower Investigation Team will provide updates to the Reporting Person regarding the investigation's progress and/or outcome.

(a) Anonymous Whistleblower Reports

Where a Whistleblower Report has been made anonymously via Your-Call, this information will be loaded onto Your-Call to allow the individual to anonymously access the file to receive an update on the investigation.

Where a Whistleblower Report has been made partially anonymous via an eligible recipient, where appropriate, the eligible recipient will provide updates to the Reporting Person regarding the investigation's progress and/or outcome.

All investigations will be conducted in a thorough, fair and independent manner in accordance with best practice having regard to the interests of all parties involved. Implemented measures and mechanisms to ensure fair treatment of individuals mentioned in a Protected Disclosure include the following:

- Disclosures will be handled confidentially, when it is practical and appropriate in the circumstances
- Each disclosure will be assessed and may be the subject of an investigation
- The objective of an investigation is to determine whether there is enough evidence to substantiate or refute the matters reported
- An employee who is the subject of a disclosure will be advised about the subject matter of the disclosure as and when required by principles of natural justice and procedural fairness and prior to any actions being taken

- An employee who is the subject of a disclosure (or Reporting Person) may contact Dexus's Employee Assistance Provider, Sonder. Refer to the **Respectful Workplace Policy** for further information on Dexus' Employee Assistance Program (EAP).

1. Resources and protections for eligible whistleblowers

Dexus is committed to ensuring that a Reporting Person who makes a Whistleblower Report in accordance with this Policy will not suffer detrimental treatment or be disadvantaged as a direct consequence of making that report, and may still qualify for statutory protections, even if the report is subsequently determined to be incorrect or is not substantiated. The Act offers further protections where Reporting Persons make a disclosure outside this Whistleblower Policy (for example, if potential misconduct is reported to people other than Whistleblower Protection Officers).

Where appropriate, Dexus will appoint a Whistleblower Support Officer (WSO) (or designate a person performing this function) to support Reporting Persons and help protect them from detriment. The WSO will be independent from the investigation function to the extent practicable.

All reasonable steps will be taken by Dexus to ensure that a Reporting Person does not suffer detrimental treatment (during or after the investigation) as a direct consequence of having made a report and is not subject to any form of victimisation or detrimental treatment. Detrimental treatment includes dismissal, injury, demotion, discrimination, harassment, intimidation, disciplinary action, bias, threats or other unfavourable treatment connected with making a report in accordance with this Policy. Detrimental treatment does not include administrative action that is reasonable for the purpose of protecting a Reporting Person or appropriately addressing conduct in accordance with Dexus's performance management framework.

A Reporting Person may seek independent legal advice or consult an Appropriate Authority if the Reporting Person believes they have suffered detriment.

Dexus is also committed to providing appropriate support to Reporting Persons. The nature of the support that may be offered will depend on the nature of the conduct reported and the personal circumstances of the Reporting Person.

Examples of the support provided by the Group include:

- the provision of the Your-Call hotline
- a fair and objective investigation process
- access to the Dexus's Employee Assistance Program
- support from People & Culture where reasonably required by a Reporting Person
- consideration of offering alternate work locations for the Reporting Person (where applicable) while the investigation is underway

Questions about the availability of support should be directed to a WPO and may also be addressed as part of the process of investigating a Whistleblower Report.

2. Statutory protections

This section sets out the special protections available for Reporting Persons who make disclosures that qualify for protection.

The Act gives special protection to an individual who is a Reporting Person and who makes a Protected Disclosure which qualifies for protection.

The protections available under the Act to an individual who meets the requirements above include:

- the right to have their identity protected in accordance with the provisions of the Act
- the right to have information provided as part of the disclosure handled in accordance with the provisions of the Act
- the right to be protected from civil or criminal liability (including disciplinary action) for making disclosure, from contractual or other remedy on the basis of the disclosure and from the admissibility of the information provided in evidence against the person, in each case in accordance with the provisions of that legislation
- the right to be protected from detrimental treatment or any form of victimisation in accordance with the provisions of the Act

A Reporting Person will not lose protection if:

- they are mistaken and there is no Serious Wrongdoing
- they do not refer to the legislation which provides protection when making the report

- they only technically fail to report the Serious Wrongdoing in accordance with Dexus's process and have substantially complied with the required process
- they also discuss the report with another person, as long as they do so on a confidential basis and for the purposes of seeking advice about whether or how to make a disclosure in accordance with the legislation

However, a Reporting Person may lose their protection or confidentiality where:

- the Reporting Person does not have reasonable grounds to believe that Serious Wrongdoing has occurred
- the Reporting Person has not reported the Serious Wrongdoing in accordance with the process set out in this Policy (save for the above exception where they only technically fail to comply etc)
- the Reporting Person reported the Serious Wrongdoing in bad faith

Disclosures that are not classified as Protected Disclosures do not qualify for protection under the Act, however, may be protected under other legislation. These protections do not grant immunity to a Reporting Person if it is revealed the Reporting Person engaged in any misconduct. Any questions about these protections should be directed to a WPO. We encourage Reporting Persons to seek independent legal advice.

3. Training

Dexus staff will be required to undertake training relating to Dexus's Whistleblower Policy on induction and at least every two years thereafter. Eligible Recipients, Whistleblower Protection Officers and any staff involved in triage, case management or investigations will receive periodic specialised training.

Successful completion of training is compulsory.

4. Escalation and Group reporting procedures

On a quarterly basis, the Head of Governance (in consultation with the General Counsel), will consider all reports made under this Whistleblower Policy. The Executive Committee will be provided with a list of all newly reported incidents and updates on existing incidents to ensure they are addressed in a timely manner. Reporting will be provided to relevant Boards and Board delegated committees on a quarterly basis. Reports will be provided on a thematic basis only and do not contain any information that could lead to the identification of a Reporting Person.

Dexus will also periodically seek feedback from employees on awareness of and trust in the whistleblower program and speak-up culture.

5. Availability of this Policy

This Policy is available on the Dexus intranet (including via the dedicated whistleblower webpage) and the Dexus external website.
Dexus will take reasonable steps to promote awareness of this Policy and the whistleblower reporting channels, including periodic communications and training.

6. Review of the Policy

This Policy will be reviewed from time to time (but at least annually), so the Policy complies with relevant standards and legislative requirements.

Version	Document Owner	Author	Approving Authority	Approved Date
3	Governance	Head of Governance	Policy Governance Committee DCFM/DCIS Boards	29 April 2026 17 September 2026

Schedule 1 – Table of Appropriate Authorities

Nature of concerns	Appropriate authority
Anticompetitive conduct	Commerce Commission
Banks (registered banks)	Reserve Bank of New Zealand
Bullying or harassment, including sexual harassment	WorkSafe New Zealand (where work-related) Human Rights Commission
Charities	Department of Internal Affairs, Solicitor-General
Child welfare and child protection	Oranga Tamariki—Ministry for Children, Ombudsman
Consumer protection	Commerce Commission
Crime	Commissioner of Police, Director of the Serious Fraud Office
Discrimination	Human Rights Commission
Education service	Ministry of Education, Education Review Office
Energy safety	WorkSafe New Zealand (where work-related)
Environment	Ministry for the Environment, Department of Conservation
Financial reporting (private sector–issuers and large companies)	Financial Markets Authority
Financial reporting (public sector)	Controller and Auditor-General
Financial service providers' conduct	Financial Markets Authority
Health	Ministry of Health, Health and Disability Commissioner
Health and safety (work-related)	Ministry of Business, Innovation, and Employment, WorkSafe New Zealand
Housing	Ministry of Housing and Urban Development, Ombudsman
Insurers (licensed insurers)	Reserve Bank of New Zealand
Intelligence and security or classified information	Inspector-General of Intelligence and Security only (*see* section 27 of the Protected Disclosures (Protection of Whistleblowers) Act 2022)
International relations	Ombudsman only (*see* section 28 of the Protected Disclosures (Protection of Whistleblowers) Act 2022)
Local Government	Ombudsman, Controller and Auditor-General, Department of Internal Affairs
Police	Commissioner of Police, Independent Police Conduct Authority
Privacy of individuals or security of personal information	Privacy Commissioner
Professional or trade conduct	Ministry of Business, Innovation, and Employment
Prosecutions	Solicitor-General
Public sector	Ombudsman, Controller and Auditor-General
Public service	Public Service Commission
Racism	Human Rights Commission
Sector regulation	Commerce Commission
Social support or benefits	Ombudsman
State services	Public Service Commission, The Treasury (for State-owned enterprises, Crown companies, and organisations named or described in Schedule 4 of the Public Finance Act 1989)
Transport and transport safety issues	Ministry of Transport
Whistleblowing and protected disclosures	Ombudsman