



Breach Reporting Policy

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Section A: Introduction

1. Purpose

The purpose of this policy is to provide staff of Decode Capital with the correct procedures in relation to the handling, recording and monitoring of breaches within the Company.

From 1 October 2021 onwards, ASIC Regulatory Guide 78 comes into effect regarding the standards and requirements for breach reporting systems. This policy is compliant with ASIC's guidance as outlined in Regulatory Guide 78 (RG 78). Decode Capital has agreed to adopt this policy before 1 October 2021 in anticipation of RG 78.

Staff must always be conscious that any possible breach of Decode Capital's obligations is likely to be a reportable situation and, therefore, must be handled accordingly with an understanding that time is of the essence.

Breaches should be dealt with and reported at the earliest possible stage as doing so:

- a. ASIC can monitor the extent of severity of non-compliance and commence surveillance and investigation where necessary;
- b. Law enforcement and regulatory action can be taken where warranted including administrative action to protect consumers of financial products and services; and
- c. ASIC can identify and respond to emerging threats, harms and trend within the financial services industry, detect significant non-compliant behaviours early and take the appropriate regulatory response.

This policy constitutes Decode Capital's Breach Reporting system which also includes the Breach Register and recording processes.

2. Aims

This policy aims to explain Decode Capital breach reporting process with respect to the following:

- How the firm identifies reportable situations;
- How the firm records all breaches regardless of their classification as reportable or otherwise;
- Decode Capital key steps for reporting breaches; and
- Reporting timeframes.

3. Definitions

Under the breach reporting obligations, there are four 'reportable situations';

- Breaches or 'likely breaches' of 'core obligations' that are significant;
- Investigations into breaches or likely breaches of core obligations that are significant;
- Additional reportable situations; and
- Reportable situations about other licensees.

Core obligations of AFSL holders include general obligations under s912A and s912B of the Corporations Act. Core obligations of Credit License holders include general obligations under s47 and s50A of the National Credit Act. These obligations broadly encompass the firm's obligations to provide services efficiently, honestly and fairly, to adequately manage conflicts of interest, to comply with their AFSL conditions including fit and proper requirements and to comply with financial services laws.

A 'likely breach' refers to future events whereby the firm is likely to no longer comply with a core obligation and, upon the occurrence of that event, there will be a significant breach.

All provisions and procedures apply to both Decode Capital and Decode Capital's representatives including but not limited to authorised representatives, an employee or director of Decode Capital or a related body corporate or any person acting on behalf of Decode Capital.

Section B: Reportable Situations

1. Significant Breaches or 'likely breaches' of core obligations

For a breach of a core obligation to be deemed as 'significant', it must either be automatically deemed significant or assessed against objective standards prescribed by the *Corporations Act*. Any significant breach or likely significant breach of a core obligation must be reported to ASIC by the Compliance Manager.

Deemed significant breaches are to be reported by the Compliance Manager irrespective of any circumstances. Decode Capital is not to investigate or consult with stakeholders in any way before reporting these breaches. The Compliance Manager is to consult RG 78.37-41 when determining if a breach is deemed significant. Deemed significant breaches can include breaches:

- a) That constitute the commission of an offence and the commission of the offence is punishable on conviction by a penalty that may include imprisonment for:
 - Three months or more if the offence involves dishonesty; or

- 12 months or more in any other case;
- b) Of a civil penalty provision (Refer to Annexure C for further details);
- c) Constituting misleading or deceptive conduct in the *Corporations Act* and *ASIC Act*; or
- d) Results in, or is likely to result in, material loss or damage to clients.
- e) For credit licensees, breaches that contravene a key requirement of s111 of the National Credit Code

In assessing whether there is, or is likely to be, material loss or damage to clients, the Compliance Manager must consult RG 78.38 and conduct an assessment of both financial and non-financial damage with consideration of factors including a person's personal circumstances. Decode Capital must treat a loss as material even if only one client suffers a material loss or damage or in the total, over a large number of clients, the loss or damage amounts to being material.

Most importantly, the Compliance Manager is not to delay a breach report so as to investigate the specific financial circumstances of each affected client.

Breaches that are not immediately deemed significant must be assessed objectively against factors outlined in s912D(5) *Corporations Act* to ascertain their significance. The Compliance Manager is to have regard to:

- a) The number or frequency of similar breaches;
- b) The impact of the breach or likely breach on Decode Capital's ability to supply financial services or engage in credit activities as specified by Decode Capital's license(s);
- c) The extent to which the breach of likely breach indicates that the licensee's arrangements to ensure compliance with those obligations are inadequate; and
- d) Any other matters prescribed by the regulations.

Although all factors must be considered by the Compliance Manager in assessing a breach, a breach may be significant even if only one of the above factors applies.

Whether or not an individual breach is significant, Decode Capital must have adequate incident and issues management systems in place to properly deal with each breach.

The Compliance Manager maintains records of all significant breach data in Decode Capital Breach register and reports on a regular basis to Decode Capital senior management and Board of Directors. Where appropriate, the Compliance Manager will report significant breaches to the Board of Directors as soon as practicable. An accurate and complete breach register can help with timely identification and adequate reporting. Please note that while a single, isolated breach may not be significant, multiple breaches of the same kind may result in a later breach being considered significant.

2. Investigations

Once a breach is concluded as one that is not automatically deemed significant, the Compliance Manager can initiate an investigation in the reported breach and whether such breach is a significant breach of a core obligation.

Investigations that commence and conclude within 30 days and find no reasonable grounds, with respect to the procedures above, to believe a reportable situation has arisen are not to be reported to ASIC. The Compliance Manager will maintain records of these investigations in Decode Capital Breach register and report on a regular basis to Decode Capital senior management and Board of Directors. If an investigation that concludes within 30 days identifies

reasonable grounds to believe that a reportable situation has arisen, the Compliance Manager must report to ASIC notifying them of the reportable situation that has arisen within 30 calendar days.

Investigations which continue for more than 30 calendar days must be reported to ASIC irrespective of their progress or findings. Investigations which produce reasonable grounds to believe a reportable situation has arisen must be reported to ASIC irrespective of the progress of the investigation. Decode Capital should not wait until the investigation is complete before reporting the breach.

In conducting investigations, Decode Capital is committed to the commencement of proceedings in a timely manner and without unreasonable delay. Decode Capital is further committed to conduct investigations in a timely way; all employees must understand that delays in an investigation's processes may suggest inadequacies in the firm's compliance arrangements.

Should Decode Capital find the root or systemic cause of a breach, in a system or process deficiency or otherwise, the necessary rectification steps will be carried out by the Compliance Manager before the investigation is complete.

The Compliance Manager will maintain records of all investigations in Decode Capital's Breach register and report on a regular basis to Decode Capital senior management and Board of Directors.

3. Additional Reportable Situations

For breaches that involve:

- a) Conduct constituting gross negligence in the course of providing a financial service or engaging in a credit activity; or
- b) Commission of serious fraud

These breaches require no determination of significance. The Compliance Manager is to report these breaches immediately.

The Compliance Manager is to further be aware of regulatory developments in s912D(2)(c) *Corporations Act* addressing further additional reportable situations. As of the date of the publication of draft RG-78, there are no relevant regulations. The Compliance Manager is to update this section in Decode Capital's Breach Reporting Manual should updates arise.

4. Reportable situations about other licensees

Should any of Decode Capital's employees be made aware of, or encounter reasonable grounds to believe that a reportable situation has arisen regarding another licensee, the Compliance Manager must be notified immediately.

The Compliance Manager must report reportable situations, other than a situation involving an investigation, to ASIC in relation to an individual who:

- a) Provides personal advice to retail clients about relevant financial products or is a mortgage broker; and
- b) Is any of the following:
 - a. Another AFS or credit licensee
 - b. An employee of another AFS or credit licensee (or related body corporate of another licensee), acting within the scope of the employee's employment;

- c. A director of another AFS or credit licensee (or a related body corporate of another licensee), acting within the scope of the director's duties as director; or
- d. A representative of another AFS or credit licensee, acting within the scope of the representative's authority given by the licensee.

The Compliance Manager must lodge a report with ASIC within 30 days after the company first know that, or are reckless with respect to whether, there are reasonable grounds to believe such a reportable situation has arisen. A copy of the report must be provided to the other licensee within 30 days, or are reckless with respect to whether, there are reasonable grounds to believe such a reportable situation has arisen.

Section C: Procedures

1. Timeframes

Decode Capital will report to ASIC if there are reasonable grounds to believe that a reportable situation has arisen, **within 30 calendar days** after Decode Capital is first aware of, or are reckless about whether, there are reasonable grounds to believe a reportable situation has arisen.

Decode Capital will report to ASIC if an investigation continues for more than 30 calendar days. The investigation will become a reportable situation on Day 31 of the investigation and from this date onwards, Decode Capital must lodge a report within 30 calendar days.

Decode Capital understands that time is of the essence when reporting to ASIC and will not wait until after the reportable situation has been considered by the board and/or internal or external legal advisers. Furthermore, Decode Capital will not seek to attempt to rectify a breach or wait until a likely breach materialises as an actual breach before reporting to ASIC. In all circumstances, Decode Capital and the Compliance Manager understand that avoiding delays and timely reporting is a priority in breach reporting.

2. Reporting Methods

The Compliance Manager, or a delegate, will lodge a 'reportable situation form' through the ASIC Regulatory Portal. This duty may be delegated to an external legal or compliance advisor noting the strict timeframes listed above.

3. Notify, Investigate and Remediate Obligations

There is an obligation to notify, investigate and remediate clients where all four of the following circumstances exist:

- a) One of the following has occurred:
 - a. An AFS licensee or one of its representatives has provided **personal advice** to the affected client on a relevant financial product
 - b. A credit licensee or one of its representatives is a mortgage broker who has provided **credit assistance** to the affected client in relation to a credit contract secured by a mortgage over residential property
- b) There are reasonable grounds to believe that a **reportable situation** relating to one of the following has occurred:
 - a. A significant breach of a core obligation
 - b. Conduct that constitutes gross negligence or serious fraud

- c) There are reasonable grounds to suspect that the affected client has suffered or will suffer **loss or damage** as a result of the reportable situation
- d) There are reasonable grounds to suspect that the affected client has a **legally enforceable right to recover loss or damage**

In these situations, Decode Capital resolves to:

- Notify clients affected by the breach in writing within 30 days, explaining:
 - The nature of the reportable situation
 - The basis for suspecting that the client may have suffered, or will suffer, loss or damage
- Investigate the nature and full extent of those breaches within 30 days, during which:
 - Decode Capital will identify the conduct that gave rise to the reportable situation
 - Decode Capital will quantify the loss or damage that the clients are reasonably expected to suffer and have legally enforceable right to recover
- Notify affected clients of the investigation's outcome within 10 days of its conclusion, informing them of:
 - The nature of the breach and how it affects the clients
 - The loss or damage that Decode Capital reasonably believes it is entitled to recover
- Remediate affected clients within 30 days of the investigation's conclusion, in which:
 - Decode Capital will pay the clients an amount equal to their loss or damage
 - Decode Capital may also consider providing non-monetary remedies in addition to the compensation, including contract rescission, moving the clients to a more suitable product, and setting aside part or all of the debt that the client owes

These actions may overlap and are not necessarily sequential.

Decode Capital will maintain records to show compliance with these obligations.

Section D: Internal Structures and Reporting

All breaches are recorded in the Breach Register by the Compliance Manager. There should be a clear, well-understood and documented process for:

- identifying and recording incidents (e.g. suspected or possible reportable situations);
- assessing and determining whether an identified incident is a reportable situation, including timely and appropriately resourced investigations as required;
- reporting to ASIC all incidents identified as reportable situations within 30 calendar days in the form prescribed;
- when appropriate, rectifying loss or damage as required; and
- ensuring that arrangements are in place to prevent the recurrence of the breach (or likely breach).

It is also important to have robust arrangements in place with authorised representatives and persons acting on behalf of the licensee that are effective in identifying, recording and escalating possible breaches by an authorised representative, and ensure appropriate supervision of the authorised representatives in respect of these arrangements.

Reports about Decode Capital breach data will be provided regularly to Decode Capital senior management and Board of Directors. These reports will include all the information collected in the Breach Register and the following:

- Breach trends;
- Underlying causes of breaches; and
- Recommendations for improving products or services

Decode Capital will also report on breaches in their annual report – only if the report is made publicly available.

When reporting a reportable situation to ASIC, it is important to have the following information, which will be required in the form:

- Date of the reportable situation;
- Nature of the reportable situation;
- Description of the reportable situation;
- Why the breach is significant (if relevant);
- How the reportable situation was identified;
- How long the breach lasted;
- Information about representatives;
- Whether and how the reportable situation has been rectified;
- Whether and when affected clients have been compensated; and
- Future compliance.

Section F: Policy Review

This breach reporting procedure must be reviewed every twelve (12) months to ensure its effectiveness and appropriateness.

Annexure A: Breach Reporting Checklist

- Suspected Breach has been reported to Compliance Manager
- Is the Breach a matter of:
 - An act that constitutes the commission of an offence and the commission of the offence is punishable on conviction by a penalty that may include imprisonment for:
 - Three months or more if the offence involves dishonesty; or
 - 12 months or more in any other case;
 - A civil penalty provision (Refer to Annexure C for further details);
 - Misleading or deceptive conduct as outlined in the *Corporations Act* and/or *ASIC Act*;
 - Results in, or is likely to result in material loss or damage to clients;
 - Contravenes a key requirement of s111 of the National Credit Code;
 - Conduct constituting gross negligence in the course of providing a financial service or engaging in a credit activity; or
 - Commission of serious fraud?
- If yes, the breach must be reported to ASIC ASAP prior to any investigation, and notify, investigate and remediate obligations arise in cases of personal advice to retail clients.
- If no, is the breach significant when assessed against the matters below including:
 - The number or frequency of similar breaches;

- The impact of the breach or likely breach on Decode Capital’s ability to supply financial services or engage in credit activities as specified by Decode Capital’s license(s);
 - The extent to which the breach of likely breach indicates that the licensee’s arrangements to ensure compliance with those obligations are inadequate; and
 - Any other matters prescribed by the regulations.
- If the breach is deemed significant with regard to the matters above, it must be reported to ASIC within 30 calendar days of when Decode Capital is first aware of, or are reckless about whether, there are reasonable grounds to believe a reportable situation has arisen.
- Has an investigation started that is:
- Less than 30 calendar days and has not found a significant breach.
 - If so, the breach is not to be reported to ASIC.
 - Expected to take more than 30 calendar days to ascertain significance.
 - If so, the investigation is to be reported to ASIC regardless of investigation findings.
- Has a possible reportable situation concerning another AFS Licensee who provides personal advice arisen?
- If so, the situation must be reported to ASIC within 30 calendar days and the other licensee must be provided a copy of the report within the same timeframe.
- Has the breach register been updated with all relevant information?

Annexure B: Template Breach Register

The breach register is used to record incidences of non-compliance with this compliance manual, the Act, ASIC policy or Decode Capital’s AFS licence. The register is also used to record the action taken to rectify the breach. Each breach must be categorised for severity, as follows:

- Minor breaches—generally no further action is required unless the breach amounts to a systemic or continuing breach that suggests ineffective compliance systems.
- Significant breaches—these must be reported to ASIC.

The Compliance Manager has the task of ensuring the breach register is kept up-to-date once a breach has been discovered.

Date detected	Reference no.	Reported by	Breach description	Reportable to ASIC Yes/No	Action taken and comments	Resolution date and sign off by CM

Annexure C: List of Civil Penalty Provisions

Provision (Corporations Act)	Brief Description of Provision	Categorisation of Provision
Subsections 180(1), 181(1) and (2), 182(1) and (2) and 183(1) and (2)	Officers' duties	Corporation/scheme
Subsections 188(1) and (2)	Responsibilities of secretaries etc. for corporate contraventions	Corporation/scheme
Subsection 209(2)	Related parties rules	Corporation/scheme
Subsections 254L(2), 256D(3), 259F(2) and 260D(2)	Share capital transactions	Corporation/scheme
Subsections 344(1) and (1A)	Requirements for financial reports	Corporation/scheme
Subsection 458F(1)	Obligation to declare and publish notice if company not eligible for temporary restructuring relief	Corporation/scheme
Subsection 588G(2)	Insolvent trading	Corporation/scheme
Subsection 588GAB(2)	Preventing creditor-defeating dispositions	Corporation/scheme
Subsection 588GAC(2)	Procuring creditor-defeating dispositions	Corporation/scheme
Subsections 596AC(1), (2), (3) and (4)	Avoiding employee entitlements	Corporation/scheme
Subsection 601ED(8)	Obligation to be registered if operating certain managed investment schemes	Corporation/scheme
Subsection 601FC(5)	Duties of responsible entity	Corporation/scheme
Subsection 601FD(3)	Duties of officers of responsible entity	Corporation/scheme
Subsection 601FE(3)	Duties of employees of responsible entity	Corporation/scheme
Subsection 601FG(2)	Acquisition of interest in scheme by responsible entity	Corporation/scheme
Subsection 601JD(3)	Duties of members	Corporation/scheme
Subsection 601UAA(2)	Duties of officers of licensed trustee company	Corporation/scheme
Subsection 601UAB(2)	Duties of employees of licensed trustee company	Corporation/scheme
Subsection 670A(4)	Misstatements in, or omissions from, takeover and compulsory acquisition and buy-out documents	Uncategorised
Subsections 674(2), 674(2A), 675(2) and 675(2A)	Continuous disclosure	Financial services
Subsection 727(6)	Offering securities without a current disclosure document	Uncategorised
Subsection 728(4)	Misstatement in, or, omission from, disclosure document	Uncategorised
Subsection 791A(3)	Need for an Australian market licence	Uncategorised
Subsection 792A(2)	General obligations of market licensees	Uncategorised
Subsection 792B(7)	Market licensee to notify ASIC of certain matters	Uncategorised
Subsection 798H(1)	Complying with market integrity rules	Uncategorised
Subsection 820A(3)	Need for an Australian CS facility licence	Uncategorised
Subsection 821A(2)	General obligations of CS facility licensees	Uncategorised

Subsection 821B(6)	CS facility licensee to notify ASIC of certain matters	Uncategorised
Subsection 853F(3)	Obligations on disqualified individuals	Uncategorised
Section 901E	Complying with derivative transaction rules	Uncategorised
Section 903D	Complying with derivative trade repository rules	Uncategorised
Subsection 904A(2)	General obligations of derivative trade repository licensees	Uncategorised
Subsection 904C(1A)	Obligation to notify ASIC of inability to meet obligations under section 904A	Uncategorised
Subsection 905A(3)	Need to hold a licence to operate a derivative trade repository	Uncategorised
Subsection 908CF(1)	Complying with financial benchmark rules or compelled financial benchmark rules	Uncategorised
Subsections 908DA(1) and (2) and 908DB(1) and (2)	Manipulating financial benchmarks	Uncategorised
Subsection 911A(5B)	Need for an Australian financial services licence	Uncategorised
Subsection 911B(4)	Providing financial services on behalf of a person who carries on a financial services business	Uncategorised
Subsection 912A(5A)	General obligations of a financial services licensee	Uncategorised
Subsection 912D(3)	Financial services licensee to notify ASIC of certain matters	Uncategorised
Subsection 920C(4)	Need to comply with a banning order	Uncategorised
Subsection 922M(5)	Need to comply with obligation to notify ASIC	Uncategorised
Subsection 941A(3)	Obligation on financial services licensee to give a Financial Services Guide if financial service provided to person as a retail client	Uncategorised
Subsection 941B(4)	Obligation on authorised representative to give a Financial Services Guide if financial service provided to person as a retail client	Uncategorised
Subsection 946A(4)	Obligation to give client a Statement of Advice	Uncategorised
Subsection 948C(2)	Obligation to give client a Cash Settlement Fact Sheet	Uncategorised
Subsection 952E(9)	Giving a defective disclosure document of statement (whether or not known to be defective)	Uncategorised
Subsection 925H(3)	Financial services licensee failing to ensure authorised representative gives disclosure documents or statements as required	Uncategorised
Subsections 961K(1) and (2)	Financial services licensee responsible for breach of certain best interests duties	Uncategorised

Section 961L	Financial services licensee to ensure compliance with certain best interests duties	Uncategorised
Subsection 961Q(1)	Authorised representative responsible for breach of certain best interests duties	Uncategorised
Subsection 962G(4)	Fee recipient must give client a fee disclosure statement	Uncategorised
Section 962P	Charging ongoing fee after termination of ongoing fee arrangement	Uncategorised
Subsection 962R(4)	Fee recipient must obtain consent to deduct ongoing fees from an account	Uncategorised
Subsection 962S(5)	Fee recipient must obtain consent to arrange for deductions of ongoing fees from an account	Uncategorised
Subsection 962S(8)	Fee recipient must not accept payment of ongoing fees resulting from a deduction from an account without consent	Uncategorised
Subsection 962U(3)	Fee recipient to confirm receipt of variation or withdrawal of consent for deductions of ongoing fees	Uncategorised
Subsection 962V(3)	Fee recipient to give written notice of cessation of consent to account provider	Uncategorised
Subsections 963E(1) and (2)	Financial services licensee responsible for breach of ban on conflicted remuneration	Financial Services
Section 963F	Financial services licensee must ensure representatives do not accept conflicted remuneration	Financial Services
Subsection 963G(1)	Authorised representative must not accept conflicted remuneration	Financial Services
Section 963J	Employer must not pay employees conflicted remuneration	Financial Services
Section 963K	Financial product issuer or seller must not give conflicted remuneration to financial services licensee or representative	Financial Services
Section 963P	Person covered by Section 963M must pay amount etc. in accordance with regulations	Financial Services
Subsection 964A(1)	Platform operator must not accept volume-based shelf-space fees	Financial Services
Subsections 964D(1) and (2)	Financial services licensee responsible for breach of asset-based fees on borrowed amounts	Financial Services
Subsection 964E(1)	Authorised representative must not charge asset-based fees on borrowed amounts	Financial Services
Section 965	Anti-avoidance of Part 7.7A provisions	Financial Services
Subsection 981B(3)	Obligation to pay money into an account	Uncategorised

Subsection 981C(2)	Various matters relating to accounts maintained for the purposes of section 981B	Uncategorised
Subsection 981M(1)	Complying with client money reporting rules	Uncategorised
Subsection 985E(1)	Issuing or increasing limit of margin lending facility without having made assessment etc.	Financial Services
Subsection 958H(1)	Failure to assess a margin lending facility as unsuitable	Financial Services
Subsection 985J(1)	Failure to give assessment to retail client if requested after issue of facility or increase in limit	Financial Services
Subsection 985J(2)	Failure to give assessment to retail client if requested after issue of facility or increase in limit	Financial Services
Subsection 985J(4)	Demanding payment to give assessment to retail client	Financial Services
Subsection 985K(1)	Issuing or increasing limit of margin lending facility if unsuitable	Financial Services
Section 985L	Making issue of margin lending facility conditional on retail client agreeing to receive communications through agent	Financial Services
Subsection 985M(1)	Failure to notify of margin call where there is no agent	Financial Services
Subsection 985M(2)	Failure to notify of margin call where there is an agent	Financial Services
Subsection 993D(4)	Failure to pay loan money into an account as required	Financial Services
Subsections 994B(2) and (9)	Failure to make and make available target market determinations for financial products	Financial Services
Subsection 994C(2)	Failure to review target market determinations	Financial Services
Subsection 994C(4)	Engaging in retail product distribution conduct in relation to financial products before review of target market determinations	Financial Services
Subsection 994C(5)	Failure to inform regulated persons of obligations not to retail product distribution conduct in relation to financial products before review of target market determinations	Financial Services
Subsection 994C(7)	Engaging in retail product distribution conduct in relation to financial products before review of target market determinations	Financial Services
Section 994D	Engaging in retail product distribution conduct where no target market determination	Financial Services

Subsections 994E(1) and (3)	Ensuring that retail product distribution conduct is consistent with target market determinations	Financial Services
Subsections 994F(1) and (3)	Failure to keep records	Financial Services
Subsections 994F(4), (5) and (6)	Failure to report complaints and other information	Financial Services
Subsection 994F(8)	Failure to comply with requirements of regulations	Financial Services
Section 994G	Failure to notify ASIC	Financial Services
Subsection 994H(3)	Failure to provide information to ASIC on request	Financial Services
Subsections 994J(7) and (8)	Failure to comply with stop order obligations	Financial Services
Subsection 1012A(5)	Obligation to give Product Disclosure Statement – personal advice recommending particular financial product	Financial Services
Subsection 1012B(6)	Obligation to give Product Disclosure Statement – situations related to issue of financial products	Financial Services
Subsection 1012C(11)	Obligation to give Product Disclosure Statement – offers related to sale of financial products	Financial Services
Subsection 1017BA(4B)	Trustee of regulated superannuation funds – obligations to make product dashboard publicly available	Financial Services
Subsection 1017BB(5AA)	Trustee of registrable superannuation entities – obligation to make information relation to investment of assets publicly available	Financial Services
Subsection 1020A(5)	Offers etc. relating to certain managed investment schemes not to be made in certain circumstances	Financial Services
Subsection 1021E(8)	Preparer of defective disclosure document or statement giving the document or statement (whether or not known to be defective)	Financial Services
Subsection 1021G(3)	Financial services licensee failing to ensure authorised representative gives etc. disclosure documents or statements as required	Financial Services
Subsection 1023P(1)	Engaging in conduct contrary to a product intervention order	Financial Services
Subsection 1023P(2)	Failure to notify retail clients	Financial Services
Subsection 1023P(4)	Failure to take reasonable steps to make others aware of product intervention order	Financial Services
Section 1041A	Market manipulation	Financial Services
Subsection 1041B(1)	False trading and market rigging – creating a false or misleading appearance of active trading etc.	Financial Services

Subsection 1041C(1)	False trading and market rigging – artificially maintaining etc. market price	Financial Services
Section 1041D	Dissemination of information about illegal transactions	Financial Services
Subsections 1043A(1) and (2)	Insider trading	Financial Services
Section 1101AC	Failure to comply with an enforceable code provision	Financial Services
A provision of a regulation made under Section 1101AD that includes the words ‘civil penalty’ and one or more amounts in penalty units at the foot of the provision	Failure to comply with a civil penalty provision of a mandatory code of conduct	Financial Services
Subsections 1211B(1) and (2)	Contravening the Passport Rules	Uncategorised
Subsection 1272C(5)	Requirement to have a director identification number	Financial Services
Subsection 1727D(4)	Requirement to apply for a director identification number	Financial Services
Subsection 1272G(4)	Applying for additional director identification numbers	Financial Services
Subsection 1272H(2)	Misrepresenting a director identification number	Financial Services
Subsections 1308(4) and (5)	False or misleading documents	Uncategorised
Subsection 1309(12)	False information	Uncategorised
Subsection 1317AAE(1)	Breach of confidentiality of identify of whistle-blower	Uncategorised
Subsections 1317AC(1), (2) and (3)	Victimisation or threatened victimisation of whistle-blower	Uncategorised
Subclause 29(6) of Schedule 4	Disclosure for proposed demutualisation	Corporation/scheme