



Whistleblowing Policy

Summary

This policy sets out a process for reporting illegal, corrupt or unethical conduct occurring within WPP AUNZ Ltd (**WPP AUNZ**) and its related bodies corporate.

Your disclosure can be made anonymously, and your identity will be kept confidential (except in certain permitted circumstances).

There are protections available under this policy and at law if:

- You are one of our officers, employees, or otherwise have a connection with us, as set out at paragraph 3.1 and 3.1(1)(d);
- You have reasonable grounds for your concern;
- Your concern relates to the types of matters set out at paragraph 5 of this policy; and
- You raise your concern with one of the recipients set out at paragraph 0 or as set out at paragraph 15.

1 Introduction

- 1.1 We are committed to conducting our business with honesty and integrity, and we expect our officers, employees, contractors, suppliers and agents to maintain high standards. A culture of openness and accountability is essential to minimise the risk of illegal or unethical conduct and to address this conduct if it occurs.
- 1.2 This policy provides a process for reporting illegal, corrupt or unethical conduct occurring in our business. We are committed to ensuring that anyone who reports such conduct is not victimised as a result.
- 1.3 A copy of this policy is available on WPP AUNZ intranet or can be requested from the WPP AUNZ General Counsel & Company Secretary.

2 Interaction between this policy and legislative whistleblower protections

- 2.1 In Australia, the various pieces of legislation that protect whistleblowers from negative treatment include the *Corporations Act 2001* (Cth) and *Taxation Administration Act 1953* (Cth) (**Whistleblower Protection Laws**). Other jurisdictions have their own whistleblowing regimes and you must also comply with those laws to the extent they apply to you.
- 2.2 One of the aims of this policy is to comply with our legislative obligations to provide information about the protections available to whistleblowers, including the protections under the Whistleblower Protection Laws. This policy is to be read subject to those statutory protections and is not intended to create contractually enforceable rights in respect of those statutory protections.



3 Who does this policy apply to?

3.1 This policy applies to:

- (1) anyone who performs work for us, which includes:
 - (a) our officers and employees;
 - (b) consultants, secondees and volunteers;
 - (c) our contractors, suppliers, agents and their employees; and
 - (d) all WPP AUNZ operations, including the operations of related bodies corporate.

3.2 If you are not an individual described above, please refer to Schedule 1 titled “Disclosures by external persons.”

3.3 As a condition of working with us, you are required to comply with any lawful directions made by WPP AUNZ in respect of this policy. This policy is not intended to be contractually binding and does not form part of any contract you may have with us.

3.4 We may amend this policy at any time in our sole discretion.

4 Interpretation

4.1 In this policy, where the context requires, the following terms are used:

- (1) **ASIC** means Australian Securities and Investment Commission;
- (2) **APRA** means Australian Prudential Regulation Authority;
- (3) **you** refers to individuals to whom this policy applies;
- (4) **we** or **us** refers to WPP AUNZ and its related bodies corporate;
- (5) **designated whistleblowing officer** is defined in clause 6.3;
- (6) **detriment** is defined by example in clause 13;
- (7) **discloser** means a person who makes a disclosure;
- (8) **disclosure** means a disclosure of improper conduct, made on reasonable grounds;
- (9) **HR** means human resources;
- (10) **improper conduct** means the matters set out in clause 5 of this policy;
- (11) **protected disclosure** means a disclosure protected by the Whistleblower Protection Laws (and includes a public interest disclosure and an emergency disclosure as defined in the Corporations Act);
- (12) **protected matter** means a matter protected under Whistleblower Protection Laws;
- (13) **related body corporate** has the meaning given in section 9 of the *Corporations Act 2001* (Cth);



- (14) **tax affairs** means affairs relating to any tax imposed by or under, or assessed or collected under, a law administered by the Commissioner of Taxation; and
- (15) **Whistleblower Protection Laws** includes the Corporations Act 2001 (Cth) and Taxation Administration Act 1953 (Cth).

5 What can be the subject of a disclosure?

5.1 This policy relates to reporting of the following types of improper conduct, provided you have reasonable grounds for your concern:

Type of conduct	Example/s
<p>Misconduct in relation to WPP AUNZ or a related body corporate.</p> <p>Misconduct includes fraud, negligence, default, breach of trust, or breach of duty in relation to WPP AUNZ or a related body corporate.</p>	<p>Examples: Deliberately or negligently breaching laws in the conduct of our business.</p> <p>Deliberately overcharging customers or charging customers for services they did not receive.</p> <p>Stealing cash or falsifying cheques.</p>
<p>An improper state of affairs or circumstances, in relation to WPP AUNZ or a related body corporate.</p>	<p>Examples: Unethical conduct, such as systemic or serious breaches of our policies and procedures.</p> <p>Conduct which may cause financial or non-financial loss to WPP AUNZ or be otherwise detrimental to the interests of WPP AUNZ, such as financial mismanagement.</p> <p>Setting up third party companies to personally benefit at the expense of WPP AUNZ.</p> <p>Unusual accounting or misreporting results.</p> <p>Conduct that breaches policies related to ethical purchasing/procurement.</p> <p>Breaches of modern slavery laws.</p>
<p>Information that indicates that WPP AUNZ or our related bodies corporate or any of our officers or employees have engaged in conduct that constitutes a breach of Corporations Act and other laws administered by ASIC and APRA, as set out in Schedule 2.</p>	<p>Examples: Insider trading.</p> <p>Trading while insolvent.</p> <p>Breach of continuous disclosure rules.</p> <p>Engaging in detrimental conduct towards a person who is, or is thought to be, a discloser.</p>

	Revealing the identity (or information likely to lead to identification) of a discloser (except in permitted circumstances).
Information that indicates that WPP AUNZ or our related bodies corporate or any of our officers or employees have engaged in conduct that breaches any other Commonwealth laws, that is punishable by 12 months or more imprisonment.	Example: Bribing a government official.
Information that indicates that WPP AUNZ or our related bodies corporate or any of our officers or employees have engaged in conduct that represents a danger to the public or to the financial system.	Examples: Deliberately or negligently misleading the public about the safety of a product. Systemic conduct that might pose a risk to stability of, or confidence in, our financial system.
Information that indicates misconduct or an improper state of affairs or circumstances, in relation to the tax affairs of WPP AUNZ, a related company or associated entity and you consider this information may assist the recipient to perform their functions or duties in relation to those tax affairs.	Example: information about a tax evasion scheme within the business.
Any attempt to conceal or delay disclosure of any of the above conduct.	

- 5.2 Concerns should not be reported under this policy if they are more appropriately raised under another company policy.
- 5.3 This policy should not be used for employee complaints relating to personal work-related grievances, such as an interpersonal conflict between the discloser and another person (such as bullying or harassment), a decision relating to engagement, transfer or promotion of the discloser, or a decision relating to terms and conditions of engagement of the discloser, or a decision relating to suspension, termination or discipline of the discloser. Concerns of that nature should be raised with:
- (1) if you are one of our employees, officers, secondees or volunteers – with Human Resources or by using the Grievance Procedure or the Anti-Harassment and Bullying policy on the WPP AUNZ Intranet (as appropriate);
 - (2) otherwise – concerns should be raised with your manager, where appropriate, the HR Director of your business unit, or the WPP AUNZ Chief HR & Talent Officer. If none of these channels are appropriate you should raise your concern via the Right to Speak Hotline (see clause 6.6).
- 5.4 If you are one of our officers or employees and you have concerns about the actions of a third party, for example a supplier asking you for a kickback arrangement, we also encourage you to report these concerns under this policy.



6 How do I make a disclosure?

- 6.1 This policy facilitates internal disclosures of improper conduct.
- 6.2 If you wish to make a disclosure about improper conduct, we encourage you to report it to one of our designated whistleblowing officers. They are authorised to receive disclosures and have received special training to handle disclosures. Your designated whistleblowing officers are the HR Lead and Finance Lead of your business unit within WPP AUNZ (**designated whistleblowing officers**).
- 6.3 It is our preference that disclosures about improper conduct are made through our designated whistleblowing officers. However, if this option is not available to you, you can make disclosures to:
- (1) a WPP AUNZ Risk & Compliance Controller;
 - (2) a member of the WPP AUNZ Governance Committee (General Counsel & Company Secretary, Chief Financial Officer, Chief HR & Talent Officer, Chief Executive Officer, Chief Technology Officer);
 - (3) an officer or senior manager of WPP AUNZ or a related body corporate;
 - (4) an auditor or a member of an audit team conducting an audit of WPP AUNZ or a related body corporate; or
 - (5) an actuary of WPP AUNZ or a related body corporate.
- 6.4 If the disclosure relates to improper conduct in our tax affairs, internal disclosures may be made to:
- (1) a director, company secretary, or senior manager of WPP AUNZ;
 - (2) any other employee or officer who has functions or duties relating to the tax affairs of WPP AUNZ;
 - (3) an auditor, or a member of an audit team conducting an audit of the entity;
 - (4) a registered tax agent or BAS agent providing tax agent or BAS services to the entity.
- 6.5 If you are a current employee, you may also make a disclosure by calling the **Right to Speak Hotline**, by dialling **0800 443 816**. The Right to Speak hotline:
- (1) is a confidential way for employees to whom this policy applies to anonymously report illegal, corrupt or unethical conduct occurring within WPP AUNZ or its related bodies corporate, without fear of Detriment;
 - (2) is operated and managed by **Expolink**;
 - (3) Expolink is not related to WPP AUNZ or any of its related bodies corporate, and will not record your call or pass on your name, but they will pass on your complaint to our designated whistleblowing officers for follow up.
- 6.6 You may also be able to report your concern to an external regulatory body. Please read the section of this policy titled “Can I report my concern externally?” if you are considering this.
- 6.7 You may wish to seek independent legal advice (at your own cost) for the purpose of obtaining legal advice or information in relation to making a disclosure.



- 6.8 Our designated whistleblowing officers and any other recipient to whom you make an eligible disclosure will bring the subject matter of the complaint to an appropriate member of the WPP AUNZ Governance Committee, in a manner that is in accordance with this policy.

7 What information should I provide when making a disclosure?

- 7.1 The protections provided in this policy and under the Whistleblower Protection Laws are only available if a discloser has reasonable grounds for their concern.
- 7.2 To enable us to properly investigate a disclosure, it is recommended that disclosures contain the following information:
- (1) that the disclosure is being made under this policy;
 - (2) the nature of the improper conduct, and when it occurred or is likely to occur;
 - (3) the name(s) of the people involved, or their role titles; or
 - (4) any other supporting materials or evidence, such as documents, emails or the names of any other potential witnesses.

8 Can I make a disclosure anonymously?

- 8.1 You can make a disclosure of improper conduct anonymously. However to enable us to properly investigate and respond to disclosures, we encourage disclosers to provide their name when making a disclosure.
- 8.2 If you make an anonymous disclosure, the person investigating the disclosure may not be able to provide you with information about the status of any investigation into the conduct.

9 Can someone make a disclosure on my behalf?

- 9.1 A relative or another person can make a disclosure on your behalf. The victimisation protections in this policy apply regardless of who communicates the disclosure.

10 Confidentiality

- 10.1 The identity of a discloser (or information that is likely to lead to a discloser being identified as a discloser) will be kept confidential, except in the following circumstances:
- (1) the discloser consents in writing to this information being disclosed;
 - (2) during the investigation process, we are permitted to disclose information (other than the identity of the discloser) that is reasonably necessary for the purposes of investigating the disclosure;
 - (3) we need to disclose this information to obtain confidential legal advice or representation;
 - (4) we are required or permitted to do so by law (for example where we need to disclose this information to an external regulator such as ASIC, APRA, or the police, or are ordered to do so by a court); or
 - (5) we need to disclose the information to prevent a serious and imminent threat to life, health or property.

10.2 If you receive information about the identity of a discloser (whether directly or indirectly), you must keep that information confidential (except in the circumstances permitted above). If you do not keep that information confidential or you disclose information likely to lead to the person being identified as a discloser (except in the circumstances permitted above):

- (1) if you are one of our employees – you will be subject to disciplinary action, which may include a formal written warning, or termination of your employment,
- (2) if you are not one of our employees – we may terminate your engagement or appointment, or take other appropriate corrective action; and
- (3) you may be exposed to criminal and civil penalties, including substantial fines and / or jail.

10.3 Files and records relating to disclosures will be treated as confidential and stored securely.

11 How will we investigate a disclosure?

11.1 The way we will investigate a disclosure of improper conduct will depend on who raises the concern, the seriousness and nature of the conduct disclosed, and who receives the disclosure. The objective of an investigation is to determine whether there is evidence which substantiates the concern raised in the disclosure.

11.2 The usual steps in responding to a disclosure are set out below.



11.3 If the disclosure is appropriately dealt with under this policy, we will endeavour to:

- (1) investigate the disclosure within a reasonable period of time,
- (2) ensure that any investigation is fair and objective;
- (3) provide persons who are mentioned in the disclosure or to whom the disclosure relates, an opportunity to respond (where appropriate and subject to our requirements to maintain confidentiality);
- (4) avoid conflicts of interest in carrying out any investigation;
- (5) keep the identity of the discloser confidential, except as required by law and permitted under this policy; and
- (6) exercise discretion in carrying out the investigation and keep the investigation as confidential as is reasonably possible.



- 11.4 The investigation team will be coordinated by our designated whistleblowing officers, our Risk & Compliance Controllers or the members of the WPP AUNZ Governance Committee, as appropriate. In some cases, where these individuals are not appropriate, the investigation will be turned over to external investigators such as lawyers or forensic accountants.
- 11.5 If the discloser can be contacted:
- (1) The recipient of the disclosure or the Designated Whistleblowing Officers (set out in clause 6.3) will discuss the likely steps of the investigation with the discloser (including whether the discloser consents to their identity being disclosed);
 - (2) where appropriate and permitted by law, we will provide the discloser with feedback from time to time about the status of the investigation, the likely timeframe of the investigation, and the outcomes of the investigation (subject to considerations of confidentiality and maintaining the privacy of persons who were referred to in the disclosure).
- 11.6 The outcome of any investigation will be reported to the WPP AUNZ Governance Committee. If the investigation substantiates the disclosure we are committed to addressing any wrongdoing, to the extent practicable in the circumstances.

12 How do we ensure fair treatment of employees mentioned in a disclosure?

- 12.1 We will ensure that any investigation process is fair and objective, and to the extent possible, investigation reports will maintain the privacy of employees who are mentioned in a disclosure.

13 Victimization is prohibited

- 13.1 We are committed to protecting persons from being victimised as a result of an actual or potential disclosure. These protections are essential to creating an environment where our employees, officers and others who work with us are comfortable reporting any improper conduct. However for practical reasons, we may not be able to extend the full range of protections to persons who are not our officers or employees.

- 13.2 **Victimization** is defined as conduct that:

- (1) causes any detriment to another person (even if unintentionally); or
- (2) constitutes the making of a threat to cause any such detriment to another person;

where the reason (or part of the reason) for that conduct is a belief or suspicion that the other person (or any other person) made, may have made, proposes to make, or could make a disclosure of improper conduct.

- 13.3 **Detriment** includes but is not limited to:

- (1) dismissing or demoting an employee;
- (2) injuring an employee in their employment;
- (3) altering an employee's position or duties to their disadvantage;
- (4) discriminating between an employee and other employees;



- (5) harassing or intimidating a person;
- (6) harming or injuring a person, including causing psychological harm; or
- (7) damaging a person's property, reputation, business or financial position or causing any other damage to a person.

13.4 If you consider that you have been victimised as a result of making a disclosure, or in the belief that you have made a disclosure, you should immediately report this to your Designated Whistleblowing Officers. If either of these are not the appropriate person, you should report this to the General Counsel and Company Secretary of WPP AUNZ. You can also report victimising conduct under this policy.

13.5 If you are found to have engaged in victimisation:

- (1) if you are one of our employees - you will be subject to disciplinary action which may include a formal written warning, or termination of your employment with us;
- (2) if you are not one of our employees – we may terminate your engagement or appointment, or take other appropriate corrective action.

13.6 The Whistleblower Protection Laws prohibit victimisation. If a court decides that you have victimised another person in breach of the Whistleblower Protection Laws, the court may order you to:

- (1) pay compensation to the person who was victimised;
- (2) pay substantial fines and / or go to jail.

We may also be ordered to pay substantial penalties and legal costs.

14 What support and protections do we provide for disclosers?

14.1 If you are one of our employees or officers, you are entitled to support through our Employee Assistance Program. We may explore options such as taking leave, relocation to another area of business or a secondment arrangement while the disclosure is being investigated.

14.2 If you are one of our employees, you will not be subject to disciplinary action for making a disclosure on reasonable grounds. You may however still be subject to disciplinary action for misconduct that is revealed as a result of your disclosure. We may take the disclosure into account when determining the nature of any disciplinary action.

14.3 If you think that the person you made the disclosure to has not dealt with the concern sufficiently or at all, you may raise the concern with a member of the WPP AUNZ Governance Committee, if you have not already done so, or report this concern under this policy.

15 Can I report my concern externally?

15.1 This policy provides a process for internal disclosure of improper conduct as defined in this policy.

15.2 In addition to being reportable under this policy, disclosures about protected matters (as defined in the Whistleblower Protection Laws) can be reported directly to an external regulatory body including:

- (1) ASIC;



- (2) APRA;
- (3) the Commissioner of Taxation (for a protected disclosure under the Taxation Administration Act).

- 15.3 The Corporations Act enables you to make a public interest disclosure or an emergency disclosure about a protected matter to a journalist or a member of parliament in certain limited circumstances.
- 15.4 We recommend you seek independent legal advice (at your own cost) before reporting any concern to an external body, a journalist or a member of parliament.
- 15.5 Nothing in this policy is intended to prevent any person from reporting possible breaches of laws to relevant government agencies or authorities. Staff may also be legally required to report certain matters to government agencies or authorities.

16 Protections available to disclosers at law

- 16.1 If your disclosure is a protected disclosure as defined under the Whistleblower Protection Laws, these laws provide that:
- (1) you cannot be subject to any civil, criminal or administrative liability, for making a protected disclosure;
 - (2) no contractual or other remedy may be enforced and no contractual or other right may be exercised against you on the basis of the protected disclosure;
 - (3) you may be subject to civil, criminal or administrative liability for conduct that is revealed by the protected disclosure;
 - (4) if the protected disclosure is to ASIC, APRA or the Commissioner of Taxation, or is a public interest disclosure or emergency disclosure as permitted under the Corporations Act (see the section titled “Can I report my concern externally?”), the information is not admissible in evidence against you in criminal proceedings, or in proceedings for the imposition of a penalty, except for proceedings in respect of providing false information.
- 16.2 If you have been victimised for making a protected disclosure under the Whistleblower Protection Laws or in the belief that you have, or may make such a disclosure, there are possible remedies available under the Whistleblower Protection Laws which include reinstatement, compensation, an order prohibiting the victimisation, or an apology. The victimiser can be ordered to pay substantial monetary fines or imprisoned. Protections for WPP AUNZ employees also exist under the *Fair Work Act 2009 (Cth)*. These are enforceable as a matter of statute and do not form part of this policy.

17 What are the consequences of a baseless disclosure?

- 17.1 You may be liable to disciplinary or other form of appropriate corrective action if we conclude that you have made a disclosure maliciously and without having reasonable grounds to do so.

18 Public Interest Disclosure Act 2013 (Cth) (PID Act)

- 18.1 The PID Act deals with disclosures by a “public official”. A “public official” includes an officer or employee of a contracted service provider who is party to a Commonwealth contract. A Commonwealth contract is a contract with the Commonwealth or any statutory agency as defined in the *Public Service Act 1999 (Cth)*.



- 18.2 WPP AUNZ is a contracted service provider for the purposes of the PID Act.
- 18.3 The PID Act offers protection from reprisal action. The protection applies to public officials who disclose suspected illegal conduct, corruption, maladministration, abuses of public trust, deception relating to scientific research, wastage of public money, unreasonable danger to health or safety, danger to the environment or abuse of position or conduct which may be grounds for disciplinary action.
- 18.4 In the case of officers or employees of a contracted service provider to the Commonwealth, the disclosure must relate to the Commonwealth contract.
- 18.5 If you wish to make a disclosure in relation to a contract between WPP AUNZ and the Commonwealth or an agency you may do so under this policy. Alternatively, you may make the disclosure to the Commonwealth agency that is party to the contract, the Commonwealth Ombudsman or the Inspector-General of Intelligence and Security.

19 How this policy will be made available

- 19.1 This policy is located on WPP AUNZ intranet and website.
- 19.2 We reserve the right, at our absolute discretion, to change this policy from time to time. You are required to periodically review the policy to update yourself on any changes to the policy and procedure.
- 19.3 Training for our employees and officers on this policy will be offered from time to time. Employees and officers are required to attend this training within 1 month of commencement of this policy and then every year.

20 Responsibility for and changes to this policy

- 20.1 This policy was last updated in July 2019. The WPP AUNZ Governance Committee has responsibility for this policy, including reviewing it every year.

21 For further information

- 21.1 If you have any questions about this policy, please contact the General Counsel & Company Secretary.



Schedule 1

Disclosures by external persons

This schedule applies to individuals including:

- our former officers and employees;
- relatives of our current and former officers and employees;
- former consultants, secondees and volunteers and their relatives
- our former contractors, suppliers, agents, and their employees
- relatives of current and former contractors, suppliers, agents and their employees.

A relative includes a spouse (including de facto), parent, child or dependant.

If you are an employee or officer and you have a concern about improper conduct occurring in relation to our business, you may use our whistleblowing hotline called “Right to Speak Hotline” to raise your concern.

- Phone: 0800 443 816.

You can raise your concern anonymously. A disclosure made by an employee or officer to our Right to Speak Hotline will be treated with discretion. The identity of a discloser (or information likely to lead to a discloser being identified as a discloser) will be kept confidential, except to the limited extent advised otherwise. You may be required to sign a confidentiality agreement in relation to information we provide to you about the investigation.

Your concern must be based on reasonable grounds **and** relate to improper conduct outlined below:

Type of Improper Conduct	Example/s
<p>Misconduct in relation to WPP AUNZ or a related body corporate</p> <p>Misconduct includes fraud, negligence, default, breach of trust, or breach of duty in relation to WPP AUNZ or a related body corporate.</p>	<p>Examples: Information that indicates that we have deliberately or negligently breached any laws in conducting our business.</p> <p>Deliberately overcharging customers or charging customers for services they did not receive.</p> <p>Stealing cash or falsifying cheques.</p>
<p>An improper state of affairs or circumstances, in relation to WPP AUNZ or a related body corporate.</p>	<p>Examples: Unethical conduct, such as systemic or serious breaches of our policies and procedures.</p> <p>Conduct which may cause financial or non-financial loss to WPP AUNZ or be otherwise detrimental to the interests of WPP AUNZ, such as financial mismanagement.</p> <p>Setting up third party companies to personally benefit at the expense of WPP AUNZ.</p>

	<p>Unusual accounting or misreporting results.</p> <p>Breaches of modern slavery laws.</p>
<p>Information that indicates that we or any of our officers or employees have engaged in conduct that constitutes a breach of Corporations Act and other laws administered by ASIC and APRA, as set out in Schedule 2.</p>	<p>Examples:</p> <p>Insider trading.</p> <p>Trading while insolvent.</p> <p>Breach of continuous disclosure rules.</p> <p>Engaging in detrimental conduct towards a person who is, or is thought to be, a discloser.</p> <p>Revealing the identity (or information likely to lead to identification) of a discloser (except in permitted circumstances).</p>
<p>Information that indicates that we or any of our officers or employees have engaged in conduct that breaches any other Commonwealth laws punishable by 12 months or more imprisonment.</p>	<p>Example:</p> <p>Bribing a Commonwealth government official.</p>
<p>Information that indicates that we or any of our officers or employees have engaged in conduct that represents a danger to the public or the financial system.</p>	<p>Examples:</p> <p>Deliberately or negligently misleading the public about the safety of a product.</p> <p>Systemic conduct that might pose a risk to stability of, or confidence in, our financial system.</p>
<p>Information that indicates misconduct or an improper state of affairs or circumstances, in relation to our tax affairs of WPP AUNZ, a related company or associated entity and you consider this information may assist the recipient to perform their functions or duties in relation to those tax affairs</p>	<p>Example: information indicating a tax evasion scheme within the business.</p>



Schedule 2

Legislation administered by Australian Securities and Investment Commission (ASIC) or Australian Prudential Regulation Authority (APRA)

ASIC:

- the *Corporations Act 2001* (Cth);
- the *Australian Securities and Investment Commission Act 2001*;

APRA:

- the *Banking Act 1959*;
- the *Financial Sector (Collection of Data) Act 2001*;
- the *Insurance Act 1973*;
- the *Life Insurance Act 1995*;
- the *National Consumer Credit Protection Act 2009*;
- the *Superannuation Industry (Supervision) Act 1993*; or
- an instrument made under those Acts.