Whistleblower Protection Policy

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Version release

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This document is owned and updated by Enterprise Compliance & Assurance and will be reviewed every 2 years or more frequently where required (for example, to account for any changes to applicable laws). Any queries or suggestions for improvement should be addressed to the ASL Compliance Team (ASLCompliance@asl.org.au).

1. Purpose

AusEnergy Services ('**ASL'**) is committed to creating and maintaining a culture of corporate compliance and ethical behaviour in which our people are responsible and accountable and behave with honesty and integrity. This culture is underpinned by ASL's purpose and values, and the basic principles and standards outlined in our Code of Conduct.

The Whistleblower Protection Policy ('**Policy'**) supports this commitment by ensuring that employees, contractors and other specified stakeholders can report any misconduct or an improper state of affairs or circumstances within or involving ASL without fear of reprisal.

The purpose of this Policy is to encourage Eligible Whistleblowers (as defined below) to report any known or suspected misconduct or an improper state of affairs or circumstances within, or involving, ASL. This Policy seeks to achieve this by providing transparency on the processes that apply to reports made, and the protections provided by ASL to Eligible Whistleblowers, under this Policy. A person who reports such matters is called a 'whistleblower', because they are 'blowing the whistle' and uncovering potential matters of concern.

This Policy is an important tool for deterring and uncovering any misconduct or an improper state of affairs or circumstances and for ensuring that individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported.

ASL is a regulated entity for the purposes of Part 9.4AAA of the Corporations Act, which provides certain people legal rights and protections as whistleblowers and requires such entities to have a whistleblowing policy that addresses the protections under that Act. Further information regarding these protections is set out in the Appendix to this Policy. This Policy has been prepared in line with the requirements of the Corporations Act.

2. Who is an eligible whistleblower?

Eligible Whistleblowers under this Policy include:

- current or former officers of ASL (including a director or secretary of ASL);
- current or former employees of ASL (including a full time, part time, casual or fixed term employees);
- current or former suppliers to ASL, whether services are paid or unpaid (including a contractor, consultant or service provider);
- current or former employees of a supplier to ASL;
- associates of ASL (within the meaning of the Corporations Act, including a director or secretary of ASL or a related body corporate, a person with whom ASL acts in concert, or a person with whom ASL is or proposes to become formally or informally associated); and
- relatives (including a parent, child or sibling), spouses (including a de facto partner) or dependents of one of the above parties or their spouses.

Even if you do not fall into one of the above categories, you are still encouraged to raise any concern you have through the channels outlined in this Policy. ASL will still assess the concern raised and take appropriate steps. While ASL may not be able to apply all of the protections set out in this Policy to you in this circumstance, it will look for ways to support all people who raise a concern.

3. What conduct is reportable?

Eligible Whistleblowers are encouraged to report any conduct (whether actual, proposed or suspected) that they have reasonable grounds to suspect concerns misconduct or an improper state of affairs or circumstances in relation to ASL, which may include:

- breaches of any Commonwealth or State legislation (including energy laws and rules);
- serious breaches of our Code of Conduct, or any other policy;
- conduct that is dishonest, fraudulent, corrupt or amounts to bribery;
- conduct that is illegal (including theft, drug use or sale, violence or threatened violence and criminal damage);
- conduct that is a serious and substantial waste, mismanagement or misuse of ASL's resources;
- conduct that poses a serious risk to any person's workplace, health, safety or the environment;
- conduct that causes, or may cause, any loss or reputational impact to ASL, or is otherwise detrimental to ASL's interests;
- conduct that presents a danger to the public or financial system;
- detrimental conduct against a person for making a report under this Policy; or
- deliberate covering up for any of the above matters,

each, a '**Disclosure**'.

Disclosures that qualify for protection under this Policy do not necessarily need to concern conduct that contravenes a law.

An Eligible Whistleblower does not have to be sure that any reported conduct has occurred to raise a concern (for example, if they only have some information leading to a suspicion, but not all the details) and they will be protected under this Policy even if their concern turns out to be incorrect. However, intentionally making a false report is a serious matter and may result in disciplinary action, including dismissal of an employee, termination of contract or other action.

4. What conduct is not reportable?

This Policy does not generally apply to personal work-related grievances. Personal work-related grievances are disclosures of information concerning a grievance about any matter:

- in relation to the Eligible Whistleblower's employment or former employment; and
- that has personal implications for the Eligible Whistleblower; and
- which does not otherwise have significant implications for ASL; and
- does not concern conduct that can be reported as a Disclosure, as described above.

Examples of personal work-related grievances include: an interpersonal conflict between the discloser and another employee; a decision that does not involve a breach of workplace laws; or a decision about the engagement (including terms and conditions of engagement), transfer or promotion of the discloser, including decisions about suspension, termination or disciplinary action relating to an employee.

Personal work-related grievances are dealt with by the applicable grievance resolution and human resources policies, and disclosers of personal work-related grievances should refer to these policies for information.

However, if an Eligible Whistleblower identifies matters as part of a personal work-related grievance that:

- could amount to a Disclosure;
- would have significant implications for ASL;
- relate to a person suffering from or being threatened with detriment for making a Disclosure under this Policy; or
- relate to both a personal work-related grievance and a matter qualifying as a Disclosure under this Policy,

the matter should be disclosed under this Policy.

5. How and to whom disclosures may be made

An Eligible Whistleblower may make a Disclosure to:

- ASL's authorised independent integrity hotline – Stopline;
- where they are an employee, to any General Manager or the CEO verbally or in writing (including by email); or
- the Company Secretary,

(each, an **'Authorised Recipient**').

The role of Stopline and the other Authorised Recipients in this capacity listed above is to receive reports that qualify for protection under this Policy. You are encouraged to make a report through one of the above channels, and to identify that you are making a report under this Policy, so that it can be promptly and effectively addressed by ASL.

Additional reporting channels are specified under the Corporations Act for disclosable matters under that legislation, as set out in the Appendix to this Policy.

Stopline is an independent, specialist organisation, separate from ASL, with staff trained in confidential reporting and whistleblower protection. Stopline operates a 24/7 whistleblower hotline, available 365 days a year. You can reach Stopline by using the QR Code, telephone at 1300 30 45 50, or by email at asl@stopline.com.au. Written disclosures can be sent by post to: ASL, c/o Stopline, PO Box 403, Diamond Creek, VIC 3089, Australia.

ASL encourages Eligible Whistleblowers to make Disclosures to Stopline in the first instance or to another Authorised Recipient where an Eligible Whistleblower would feel more comfortable doing so. Stopline or the other Authorised Recipients listed above to whom the Disclosure is made will refer the Disclosure to the Whistleblower Investigations Officer subject to any required consents for Disclosure and there being no conflict of interest. The Whistleblower Investigations Officer will then take the steps set out in section 7 of this Policy.

If an Eligible Whistleblower would like to make an anonymous report, it is recommended that they do so through Stopline, which facilitates anonymous reports being made. ASL also suggests an Eligible Whistleblower maintain ongoing two-way communication with ASL through an Authorised Recipient, including via Stopline, so we may ask follow up questions or provide feedback.

Eligible Whistleblowers can:

- choose to remain completely anonymous;
- identify themselves to the Authorised Recipient only;
- or give their permission for the Authorised Recipient to disclose their identity to the Whistleblower Protection Officer (currently the Head of Enterprise Risk), Whistleblower Investigations Officer (currently the General Counsel) and/or any other person required to be aware of their identity for the purposes of conducting an investigation into the concern or implementing any actions arising from an investigation.

If an Eligible Whistleblower decides to disclose their identity, ASL will take steps to protect their identity and to protect them from detriment. If they do not disclose their identity, this may limit ASL's ability to progress a report, undertake any investigation or take any further action.

Eligible Whistleblowers are encouraged to include as much information as possible in any report, even if it is anonymous, to assist in any investigation.

Eligible Whistleblowers may seek information regarding this Policy on a confidential basis from the General Counsel of ASL prior to making a disclosure.

Where a Disclosure concerns the CEO, the Whistleblower Investigation Officer will notify the Board Chair. The Board Chair may appoint an alternate or external Whistleblower Protection Officer and/or Whistleblower Investigation Officer to oversee the protection and investigation processes associated with the Disclosure.

6. Communication with Eligible Whistleblowers and Disclosers

The Whistleblower Investigations Officer is responsible for assessing Disclosures received and co-ordinating any investigation where necessary and appropriate, subject to any required consents and there being no conflict of interest.

If an Eligible Whistleblower has chosen to disclose their identity to the Whistleblower Investigations Officer, or it is otherwise possible to communicate with the Eligible Whistleblower where they remain anonymous, the Whistleblower Investigations Officer, in conjunction with any appointed investigator, should keep the Eligible Whistleblower informed (directly or through the Whistleblower Protection Officer or an Authorised Recipient, as appropriate) of the progress of their report, subject to privacy and confidentiality considerations. This may include:

- confirming receipt of the Disclosure;
- advising that an investigative process has begun (where an investigation is appropriate);
- providing updates on the investigation status (even if there has been no progress); or
- advising that the investigation is complete and that ASL is satisfied the matter has been appropriately dealt with.

Further details of the outcome of an investigation may be provided, at ASL's discretion, if it is appropriate to do so.

If the Eligible Whistleblower has chosen to disclose their identity to the Whistleblower Investigations Officer, but is not an ASL employee, the Whistleblower Investigations Officer will typically request the Eligible Whistleblower's written agreement to maintain confidentiality of all communications made by ASL.

7. Investigation

The diagram below outlines the high-level steps ASL will generally take once a Disclosure has been received:

Disclosure is received by the relevant Whistleblower Investigations Officer from an Authorised Recipient (subject to confidentiality requirements)



An initial assessment is undertaken by the Whistleblower Investigations Officer to confirm whether the Disclosure should be formally investigated



Where appropriate, the Whistleblower Investigations Officer (or another person appointed by the Whistleblower Investigations Officer) will investigate the Disclosure in order to make factual findings in relation to the Disclosure



The Eligible Whistleblower will be updated in accordance with this Policy, if they can be contacted



Once an investigation is finalised a report may be prepared (which is the property of ASL) and the Eligible Whistleblower will be informed of the findings of the investigation where appropriate



Subsequent actions are taken as appropriate

While making a Disclosure under this Policy does not guarantee that it will be formally investigated, the Whistleblower Investigations Officer will initially assess and consider all reports made and a decision will be made as to whether a report should (and can) be investigated further. The Whistleblower Investigations Officer may also determine that an investigation should not be conducted into a Disclosure where it is not appropriate to do so.

Where an investigation is undertaken, the objective will be to determine whether there is enough evidence to substantiate the matters reported. Findings will be made on the balance of probabilities and will be that the allegation(s) are:

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

The Whistleblower Investigation Officer will periodically report on any Disclosure(s) received under this Policy and, as appropriate, the status of any investigation and outcomes to RCAC. This information will be provided in a high-level, de-identified manner to protect the identity of the Eligible Whistleblower and the integrity of their Disclosure.

The CEO will appoint an alternative Whistleblower Investigations Officer in consultation with the RCAC Chair, where they deem it appropriate (for example, because of a perceived conflict of interest).

Investigation principles

The investigation should be fair and objective. Accordingly, the appointed investigator (whether external or internal) must apply the following key principles:

- be impartial to the Eligible Whistleblower and the subject(s) of the Disclosure, or be able to maintain impartiality;
- conduct the investigation without bias, fairly, objectively and in accordance with the rules of natural justice;
- act in compliance with applicable laws;
- act in a manner that seeks to minimise risk of retaliation as a result of the investigation process;
- progress the investigation in a timely manner;
- give any employees, against whom conduct qualifying for a Disclosure is alleged, a fair opportunity to respond to those allegations, subject to confidentiality considerations; and
- maintain confidentiality during the investigation and act in a manner that protects confidentiality.

Personal work-related grievances

If, at a preliminary stage, the Whistleblower Investigations Officer determines that a Disclosure is solely a personal work-related grievance, the Whistleblower Investigations Officer can refer the matter to the People & Culture team or equivalent and close their file.

The Whistleblower Investigations Officer may also refer the matter to the People & Culture team or equivalent for resolution of a personal work-related grievance discovered during the investigation process in addition to the Disclosure matter being investigated, if necessary and subject to confidentiality requirements.

Interviews

Where the investigator conducts interviews of the Eligible Whistleblower, witnesses, or any person that is subject to the Disclosure, the interviewee should be permitted to have a support person present. The support person's role is to provide personal emotional support and assistance to the interviewee and must not provide evidence or advocate on their behalf. The support person should not be someone who might be involved in the investigation and should not typically be another ASL staff member.

The Whistleblower Investigations Officer may, at their discretion, determine that a support person or proposed support person is not eligible to attend, or continue attending interviews, due to concerns about their connection to the investigation and participation in the interview.

Timing

The timeframe for an investigation will vary depending on the nature of the allegations, the number of individuals to be interviewed (including any witnesses), and any other relevant matters. ASL endeavours to complete investigations within 90 days of receipt of a report, but this time period may be exceeded depending on the circumstances of the matter.

Outcomes

Where an investigation substantiates the claim(s) made in a Disclosure, whether fully or partially, any action taken will depend on the individual circumstances of the matter and will be determined by the relevant decision-maker.

ASL may take appropriate disciplinary action in its discretion in response to misconduct or other inappropriate behaviour. This may include, but is not limited to, verbal or written warnings, suspension of employment or termination of employment or engagement of a person(s) involved in any such conduct.

If an investigation finds that criminal activity is likely to have occurred, the matter may also be reported to the police and / or other regulatory authorities.

Documentation

The method for documenting and reporting the findings of an investigation will depend on the nature of the report. Subject to confidentiality considerations, any findings or report from an investigation may be reported to the relevant decision-maker, other individuals who have oversight of this Policy or who are otherwise required to be aware of the findings and/or report in order for ASL to take appropriate action.

Where the findings concern an individual or individuals who is a relevant decision-maker, has oversight of this Policy or who are otherwise ordinarily required to be aware of the findings and/or report, the full documented findings may not be communicated to that person, depending on the circumstances of the matter.

Any report prepared in relation to an investigation remains the property of ASL and will not be provided to an Eligible Whistleblower or any other person to whom a report relates.

External advice and assistance

The Whistleblower Protection Officer and/or Whistleblower Investigations Officer may seek legal advice from internal or external legal counsel, as appropriate, to ascertain and comply with ASL's legal obligations and this Policy in the relevant circumstances.

Where appropriate, the Whistleblower Investigations Officer may appoint either an external investigator to conduct an investigation of the circumstances and/or conduct alleged by the Disclosure or may appoint an internal investigator (who may be themselves assisted by ASL staff where necessary) to conduct an internal investigation of the circumstances and/or conduct alleged by the Disclosure.

8. Whistleblower Protection Officer

The Whistleblower Protection Officer is empowered to take appropriate steps in their discretion to protect the Eligible Whistleblower from any detriment resulting from their Disclosure.

The Whistleblower Protection Officer may conduct a risk assessment to assess any risk of victimisation to the Eligible Whistleblower and suggest appropriate actions that may be taken to minimise any such risk. The Whistleblower Protection Officer may also guide the Eligible Whistleblower through the process and ensure the Eligible Whistleblower receives appropriate care and support, as the Whistleblower Protection Officer deems necessary in the circumstances.

The CEO will appoint an alternative Whistleblower Protection Officer in consultation with the RCAC Chair, where they deem it appropriate (for example, because of a perceived conflict of interest).

9. Protection and support for Eligible Whistleblowers

The type of protection offered, at ASL's discretion, will depend on the circumstances, but could include agreeing to a leave of absence while the reported conduct is investigated or giving consideration to alternative working arrangements. It could also include monitoring and managing the behaviour of other Personnel, implementing investigation processes where appropriate and/or taking disciplinary action where appropriate.

The Eligible Whistleblower may also be supported by the Whistleblower Protection Officer throughout the process, including by organising professional counselling, where the Whistleblower Protection Officer deems it necessary and appropriate, and providing general support.

ASL is committed to protecting and supporting Eligible Whistleblowers who make a disclosure to which this Policy applies. ASL will look for ways to support all people who raise a concern, but it will not be able to provide non-employees with the same type and level of support that it provides to employees. Where this Policy cannot be applied to non-employees, ASL will still seek to offer as much support as reasonably practicable.

Detriment, retaliation and victimisation

ASL strictly prohibits any detriment or threatened detriment being suffered by an Eligible Whistleblower or another person in connection with a Disclosure, including without limitation:

- dismissal, where they are an employee;
- injury of an employee in their employment;
- where they are an employee, demotion or any other alteration of their position or duties to their disadvantage;
- any form of threats, harassment or intimidation;
- discrimination, including between an employee and other employees of the same employer;
- harm or injury, including psychological harm;
- damage to property;
- damage to reputation, business or financial position; or
- any other damage.

Any known or suspected threats or retaliation against an Eligible Whistleblower (or any other person in connection with a Disclosure) by any Personnel will be investigated by the Whistleblower Protection Officer or their delegate and may result in appropriate disciplinary action, including dismissal or termination of contract.

The Whistleblower Protection Officer will also take reasonable steps necessary to prevent continuation of any detriment and to minimise its effects, including by, at their discretion, implementing additional protections for the Eligible Whistleblower (or any other person in connection with a Disclosure).

ASL will at all times be able to raise and address with an individual matters that arise in the ordinary course of their employment or contractual relationship (for example, any separate performance or misconduct concerns) or take appropriate action to protect a person from detriment, and this will not amount to reprisal action.

10. Protecting Confidentiality

An Eligible Whistleblower who raises a report under this Policy will be afforded the confidentiality protections set out in this Policy. In particular, if you are an Eligible Whistleblower and you raise a Disclosure, your identity (and any information that ASL has because of your Disclosure that someone could likely use to identify you) will only be disclosed:

- with your consent;
- where the disclosure is required or allowed by law (for example, disclosure by ASL to a lawyer to obtain legal advice about whistleblower protections under law); or
- if in the case of information likely to identify you, in circumstances where it is reasonably necessary to disclose the information for the purposes of an investigation, provided that your identity is not disclosed and all reasonable steps are taken by ASL to prevent someone from identifying you.

Eligible Whistleblowers raising concerns through Stopline or to an Authorised Recipient (for example, via email), can remain anonymous and still be protected under this Policy if they choose not to disclose their identity. Eligible Whistleblowers can refuse to answer questions posed by Stopline, another Authorised Recipient, the Whistleblower Investigation Officer or the Whistleblower Protection Officer at any time if they feel that answering the question could reveal their identity. Eligible Whistleblowers may also adopt a pseudonym, if appropriate.

If an Eligible Whistleblower wishes to remain anonymous, they are encouraged to maintain an ongoing two-way communication with Stopline or another applicable Authorised Recipient, so that any follow up questions can be addressed, or further information provided.

If an Eligible Whistleblower chooses to disclose their identity, ASL will take steps to ensure their identity is kept confidential, which may include redacting their personal information or any other information that may lead to their identification, from documentation or communications and referring to them in a gender-neutral context.

ASL will also take steps to ensure all records, both physical and electronic, of the disclosure are stored in a secure location, and access to information and documents will be limited to those involved in managing and investigating the disclosure.

Where an Eligible Whistleblower provides their consent to the limited sharing within ASL of their identity, this will assist ASL to protect and support them in relation to their report and facilitate investigating, reporting and taking any appropriate action arising as a result of a Disclosure. If an Eligible Whistleblower does not consent to the limited sharing within ASL of their identity and the information provided by them as needed, this may limit ASL's ability to progress the Disclosure and to take any action in relation to it.

Any ASL personnel who come into the possession of information relating to a Disclosure, including the identity of an Eligible Whistleblower, must not disclose that information to any individual or entity unless they are given express permission to by ASL. A breach of this requirement may result in disciplinary action, up to and including termination of employment or engagement as relevant.

If an Eligible Whistleblower reasonably believes that there has been a breach of confidentiality, they can lodge a complaint with the Whistleblower Protection Officer.

11. Fair treatment of mentioned Personnel

ASL is committed to ensuring the fair treatment of Personnel who are mentioned in Disclosures or to whom Disclosures relate, and will take reasonable steps to this end, including by:

- maintaining confidentiality during an investigation;
- providing support to any employee who is the subject of a whistleblower complaint where appropriate and, to the extent practicable, including counselling and other support services;
- allowing any Personnel that is subject of a Disclosure to receive procedural fairness, including a sufficient opportunity to be heard before findings are made in an investigation (subject to applicable confidentiality and privacy considerations); and
- basing investigation findings on the balance of probability.

12. Roles and Responsibilities

The roles and responsibilities of Personnel with regards to this policy are as follows:

Roles	Responsibilities
Board	• Oversee the whistleblowing program for ASL as part of ASL's broader risk management and corporate governance framework, including this Policy. • Approve updates to this Policy for ASL. • Approve appointment of Whistleblower Protection Officer and Whistleblower Investigation Officer.
Board Chair	• Appoint an alternate or external Whistleblower Protection Officer and/or Whistleblower Investigation Officer if a disclosure concerns the CEO.
RCAC	• Assist the Board with its responsibilities under this Policy. • Review this Policy every two years (or more frequently where required) and in response to an event or change of circumstances to ensure that it evolves in line with changes in the nature, scale and complexity of ASL's business and its operating and regulatory environments. The updated Policy will be presented to the Board for approval. • Receives summary information relating to Disclosures, investigations and outcomes on a periodic basis from the Whistleblower Investigation Officer.
RCAC Chair	• Consulted on appointment of a Whistleblower Protection Officer and/or Whistleblower Investigations Officer with the CEO.
Chief Executive Officer (CEO)	• Receive Disclosures as an Authorised Recipient. • Accountable to the relevant Board for fostering a positive and transparent compliance culture and for monitoring and reporting on adherence to ASL's obligations. • Recommend a Whistleblower Protection Officer and Whistleblower Investigation Officer in consultation with the RCAC Chair. • Recommend an alternative Whistleblower Protection or Investigation Officer in consultation with the relevant RCAC Chair, where they deem it appropriate (for example, because of a perceived conflict of interest).

Roles	Responsibilities
General Managers (including Company Secretary)	• Receive Disclosures as an Authorised Recipient. • Understand their own responsibilities if they receive or are involved in managing a Disclosure (including to maintain confidentiality and prohibit victimisation). • Foster a positive and transparent compliance culture that promotes speaking up and discourages victimisation. • Provide support to their staff who may be eligible Whistleblowers or Witnesses.
Whistleblower Protection Officer	• Protect Eligible Whistleblowers from detriment arising from a Disclosure. • Guide the Eligible Whistleblower through the process and ensure they receive appropriate care and support, as the Whistleblower Protection Officer deems appropriate in the circumstances. • Investigate any known or suspected retaliation or threats of retaliation against an Eligible Whistleblower. • Take reasonable steps necessary to prevent continuation of any detriment and to minimise its effects.
Whistleblower Investigations Officer	• Conduct initial assessment of Disclosures and determine whether a formal investigation should be undertaken. • If appropriate, appoint an internal or external investigator, and oversee and coordinate the investigation conducted by that investigator. • Investigate the substance of Disclosures where appropriate in order to make factual findings in relation to the Disclosure. • Directly notifies the Board Chair if a disclosure concerns the CEO to appoint an alternate or external Whistleblower Protection Officer and/or Whistleblower Investigation Officer. • Periodically update the RCAC on any Disclosures, investigations and outcomes arising from this Policy.
Personnel	• Report any actual, proposed or suspected conduct that they have reasonable grounds to suspect concerns conduct giving rise to a Disclosure to Stopline or another Authorised Recipient. • If they become aware of the identity of an Eligible Whistleblower, witness or a person subject to a Disclosure, they must keep it strictly confidential. • Must not harass, threaten or bully an Eligible Whistleblower or otherwise engage in detrimental conduct described in section 9. This may lead to disciplinary action, including dismissal or termination of contract. • Familiarise themselves with this Policy and associated documents relating to Disclosures.

13. Compliance

All Personnel must comply with the law, act consistently with the principles and standards of our Code of Conduct, comply with other applicable policies and procedures and work towards establishing an effective disclosure culture within their areas of responsibility.

All Personnel must comply with this Policy. If any Personnel breaches this Policy, they may be subject to disciplinary action (up to and including termination of employment or, in the case of agents or contractors, termination or non-renewal of any engagement or contract with ASL).

Where you are concerned that a breach of this Policy has occurred or will occur, you should report your concern to the Whistleblower Protection Officer.

This Policy does not form part of any person's contract of employment or terms of engagement.

14. Governance

The Board (via the RCAC) is regularly updated on ASL's whistleblowing program, inclusive of summary information relating to reports, investigations, and results, which are de-identified as required. Reports or investigations concerning material incidents may be reported to the Board outside of the usual updates. The Board at any time can ask about the state of ASL's whistleblowing program.

15. Definitions

The following words have the following meaning when used in this Policy:

Term	Definition
Board	ASL Board.
Corporations Act	*Corporations Act 2001* (Cth).
Personnel	Directors, employees, contractors, secondees and/ or consultants working for or on behalf of ASL.
RCAC	Risk, Compliance and Audit Committee.
Taxation Administration Act	*Taxation Administration Act 1953* (Cth).
Whistleblower Investigations Officer	A senior ASL employee: • appointed by the Board; • in the case of a conflict, nominated by the CEO after consultation with the RCAC Chair; or • in the case of a conflict involving the CEO, appointed by the Board Chair. The Whistleblower Investigations Officer is currently the General Counsel of ASL.
Whistleblower Protection Officer	A senior ASL employee: • appointed by the Board; • in the case of a conflict, nominated by the CEO after consultation with the RCAC Chair; or • in the case of a conflict involving the CEO, appointed by the Board Chair. The Whistleblower Protection Officer is currently the Head of Enterprise Risk of ASL.

16. Availability of this Policy

ASL will seek to ensure that all Personnel (including new employees and officers) are informed about and understand this Policy. A copy of this Policy will be made available:

- on ASL's intranet at Knowledge Hub; and
- to all officers and employees at induction.

17. Related policies and procedures

Title	Location
Code of Conduct	Knowledge Hub
Compliance Policy	Knowledge Hub
Fraud and Corruption Prevention Policy	Knowledge Hub

Appendix A: Protections for whistleblowers provided by Australian Law

How will I be protected if I raise a concern?

As set out in this Policy, ASL is committed to protecting Eligible Whistleblowers who make a Disclosure in accordance with this Policy.

Two key protections inform all aspects of this Policy, being to protect the confidentiality of Eligible Whistleblowers who make such Disclosures and to protect people from detriment being caused to them in relation to such Disclosures. Further detail about these protections is set out below.

Protections can also arise under law. For example, for reports that arise in connection with ASL's operations, the Corporations Act and the Taxation Administration Act protect Eligible Whistleblowers where they make a disclosure about a "disclosable matter" to a person specified under those Acts.

Disclosable matters

A "**disclosable matter**" under the Corporations Act will arise where an Eligible Whistleblower makes a report in circumstances where they have reasonable grounds to suspect that the information concerns misconduct or improper state of affairs in relation to ASL, including, but not limited to, conduct that:

- constitutes an offence against a range of corporate and financial sector legislation specified under the Corporations Act;
- constitutes an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
- represents a danger to the public or the financial system; or
- is otherwise prescribed by regulation.

In addition, a disclosure may also be protected as a "disclosable matter" under the Taxation Administration Act where a report relates to a breach of Australian tax law or tax-related misconduct.

Disclosures that are not protected under the Corporations Act or the Tax Administration Act may have protection under other legislation, such as the *Fair Work Act 2009* (Cth).

A report about a "disclosable matter" by an Eligible Whistleblower will be protected under the Corporations Act and the Taxation Administration Act if it is made to Stopline or any Authorised Recipient. These protections are also available in relation to such disclosures made to another person specified under those Acts as set out further below.

If you make a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation, your disclosure will also be protected even if it does not relate to a "disclosable matter".

Conduct which is the subject of a Disclosure and does not amount to a "disclosable matter" under the Corporations Act or the Taxation Administration Act will not be protected under those Acts, but will be protected in accordance with this Policy.

Confidentiality

ASL protects the confidentiality of people who raise concerns, by limiting how both your identity and information that is likely to lead to your identification is shared. Your identity will be kept confidential to the fullest extent possible and only shared as permitted by you or law.

Under the Corporations Act (and the Tax Administration Act, where relevant), where a report is made about a "disclosable matter" by an Eligible Whistleblower to Stopline, an Authorised Recipient, or another person specified under those Acts (as set out below), that Eligible Whistleblower's identity (and information which is likely to identify them) can only be disclosed without their consent, if the disclosure is to:

- the Australian Securities and Investments Commission (ASIC) or the Australian Prudential Regulation Authority (APRA);
- the Australian Federal Police (AFP);

- the Australian Commissioner of Taxation, the Commissioner of the Australian Charities and Not-for-profits Commission (ACNC), the Inspector-General of Taxation, or the Tax Practitioners Board, in respect of tax-related misconduct; or
- a legal practitioner for the purpose of obtaining legal advice or legal representation, or
- if it is reasonably necessary to disclose information for the purposes of an investigation, provided their identity is not disclosed and all reasonable steps are taken by ASL to reduce the risk that they will be identified.

It is an offence for a person to identify an Eligible Whistleblower or disclose information in a report about a "disclosable matter" made by them that is likely to lead to their identification, other than as set out above. Reports can also be made anonymously and still be protected under the Corporations Act.

Non-victimisation

ASL protects people from detriment caused because they or another person raised a concern or plan to raise a concern. ASL does not tolerate anyone threatening to cause or causing detriment to you because of a desire or decision to raise a concern. Doing so is taken seriously by ASL and may lead to disciplinary action.

In certain circumstances, these protections will also be enforceable under the Corporations Act or the Tax Administration Act (where a report relates to tax-related misconduct). Under this legislation, it is an offence for a person to engage in conduct (or threaten to engage in conduct) that causes detriment to you (or another person) if:

- that person believes or suspects that you (or another person) made, may have made, proposes to make, or could make a disclosure that qualifies for protection; and
- the belief or suspicion is the reason (or part of the reason) for the conduct.

Where these protections apply, you are also protected from liability for making the report (either by way of civil, criminal or administrative legal proceedings, or contractual or other remedies being sought against you). Further, information you disclose in a report made to a regulator or Commonwealth authority cannot be used in legal proceedings against you (except for proceedings in relation to giving false information). However, you will not be granted immunity from the consequences of any misconduct you have engaged in that is revealed by your report (including, but not limited to, any disciplinary action).

When will I be protected?

ASL provides protections to people who raise Disclosures pursuant to this Policy, as set out in this Policy.

ASL also provides these protections to any Eligible Whistleblower who makes a Disclosure that is a "disclosable matter" under the Corporations Act (or the Tax Administration Act, where relevant) to Stopline, an Authorised Recipient, or another "eligible recipient" under law, which includes:

- a director, officer or senior manager of ASL or a related body corporate;
- an auditor, or a member of the audit team conducting an audit of ASL or a related body corporate;
- an actuary of ASL or a related body corporate;
- ASIC, APRA or, in the case of tax-related misconduct, the Australian Commissioner of Taxation, the Tax Practitioners Board, or the Inspector-General of Taxation;
- a prescribed entity of which you are a member, for the purpose of obtaining assistance in relation to the disclosure of tax-related misconduct;
- a medical practitioner or psychologist, for the purposes of obtaining medical or psychiatric care, treatment or counselling (including psychological counselling in respect of tax-related misconduct); or
- a legal practitioner, for the purpose of obtaining legal advice or legal representation in relation to the operation of Part 9.4AAA of the Corporations Act. It may be advisable to obtain independent legal advice prior to making a report about a "disclosable matter".

Public interest and emergency disclosures

In limited circumstances, certain "public interest" or "emergency" disclosures made to journalists or parliamentarians are also protected by law. It is important that you understand the criteria for making a “public interest” or “emergency disclosure” before doing so.

A public interest disclosure will qualify for protection where:

- the discloser has previously made a disclosure of the information to ASIC, APRA or another Commonwealth body prescribed by regulation (the ‘**previous disclosure’**);
- at least 90 days have passed since the discloser made the previous disclosure;
- the discloser does not have reasonable grounds to believe that action is being, or has been taken, in relation to their previous disclosure;
- the discloser has reasonable grounds to believe that making a further disclosure of the information is in the public interest;
- before making the public interest disclosure, the discloser has given written notice to the body to which the previous disclosure was made that:
    - includes sufficient information to identify the previous disclosure; and
    - states that the discloser intends to make a public interest disclosure; and
- the public interest disclosure is made to:
    - a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory; or
    - a journalist; and
- the extent of the information disclosed in the public interest disclosure is no greater than is necessary to inform the recipient of the previous disclosure of the misconduct or improper state of affairs.

An emergency disclosure will qualify for protection where:

- the discloser has previously made a disclosure of the information to ASIC, APRA or another Commonwealth body prescribed by regulation (the ‘**previous disclosure**’);
- the discloser has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
- before making the emergency disclosure, the discloser has given written notice to the body the body to which the previous disclosure was made that:
    - includes sufficient information to identify the previous disclosure; and
    - states that the discloser intends to make an emergency disclosure; and
- the public interest disclosure is made to:
    - a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory; or
    - a journalist; and
- the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.

Eligible Whistleblowers, seeking to make public interest or emergency disclosures should seek their own independent legal advice prior to disclosure to ensure protection is afforded in the specific circumstances.

You are encouraged to raise a disclosure with Stopline or an Authorised Recipient in the first instance, so that ASL can be in a position to identify and address any wrongdoing as early as possible. However, you can qualify for protection regardless of which of the above eligible recipients you choose to raise a disclosure with. As set out in this Policy, ASL takes any reports made under this Policy seriously and will treat such reports sensitively and confidentially.

What should I do if a protection is breached?

ASL takes any breach of these protections seriously. Where you believe a breach has occurred, you should raise this with the Whistleblower Protection Officer (or, if they are implicated in your concern, with Stopline or another Authorised Recipient). An Eligible Whistleblower can also seek independent legal advice or, if there has been a suspected breach of confidentiality, lodge a complaint with a regulator, such as ASIC, APRA or the Australian Taxation Office, for investigation.

If you suffer detriment because a person believes or suspects that you or another person has, proposes to make, could make or may make a report that qualifies for protection under the Corporations Act, you can also seek compensation and other remedies through the courts if you suffer loss, damage or injury because of the disclosure, including if ASL fails to take reasonable precautions and exercise due diligence to prevent the detrimental conduct. You should seek legal advice if you are considering seeking such remedies.

Is anything not covered by the Whistleblower Protection Policy?

This Policy and the protections under law (including the Corporations Act) generally do not apply to personal work-related grievances. These are reports which relate to your employment with ASL and only have implications for you personally. For example, a personal work-related grievance would include an interpersonal conflict between an Eligible Whistleblower and another employee, a decision about the engagement, transfer, or promotion of an Eligible Whistleblower, or a decision to suspend or terminate the engagement of an Eligible Whistleblower or otherwise discipline them. Instead, these matters should be reported in accordance with ASL's internal grievance resolution policy and guidelines.

However, this Policy and the law can still apply in some circumstances, such as where your concern:

- relates to a "disclosable matter" (see above);
- has significant implications for ASL;
- relates to any detriment suffered by you, or which you are threatened with, for raising a concern about a "disclosable matter";
- relates to conduct where there is a breach of employment or other laws punishable by imprisonment of 12 months or more, or the conduct represents a danger to the public; or
- relates to misconduct beyond your personal circumstances.

If you seek legal advice or legal representation in relation to the operation of the whistleblowing provisions under the Corporations Act, your disclosure will also remain protected as set out above and will not constitute a personal work- related grievance.

Where in doubt, you should make your report to an Authorised Recipient or to Stopline and your report will be dealt with under the right policy.