

WHISTLEBLOWER POLICY

1. INTRODUCTION AND PURPOSE OF THIS POLICY

- (a) This Policy is effective 1 January 2020 and applies to Crown Equipment Pty Ltd ACN 000 514 858, a company incorporated Australia (**Company**), and its subsidiaries (collectively, the **Group**).
- (b) The Group is committed to maintaining a high standard of ethical business practice and corporate governance. Accordingly, the Group requires its directors, officers and employees to observe high standards of business conducts and ethics, as well as compliance with all applicable laws, regulations, corporate reporting and disclosure, accounting practices and controls, auditing practices and other matters relating to fraud against shareholders (**Company Matters**).
- (c) The Group embraces the reporting of suspected unethical, illegal, fraudulent, undesirable or unlawful conduct involving the Group's business and provides protections and measures to those persons who make a report may do so confidentially and without fear of intimidation, disadvantage or reprisal.
- (d) As part of its responsibilities, the Board is responsible for ensuring that a confidential and anonymous process exists whereby persons can report on Company Matters. Accordingly, in order to carry out its responsibilities, the Board has adopted this Policy.
- (e) This Policy sets out the Group's policy for reporting concerns of past, present or future instances of unethical or unlawful behaviour relating to the Group and applies to all employees, directors, officers, contractors (including employees of contractors), suppliers and consultants of all entities within the Group (**Personnel**).
- (f) This purpose of this Policy is to:
 - (i) encourage disclosure by Personnel of past, present or future instances of unethical or unlawful behaviour relating to the Group;
 - (ii) assist deter wrongdoing, in line with the Group's risk management and governance framework;
 - (iii) ensure Personnel who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported;
 - (iv) ensure disclosures are dealt with appropriately and on a timely basis;
 - (v) provide transparency around the Group's framework for receiving, handling and investigating disclosures;
 - (vi) support the Group's values and Code of Conduct;
 - (vii) support the Group's long-term sustainability and reputation; and
 - (viii) meet the Group's legal and regulatory obligations.
- (g) This Policy is a significant tool for assisting and encouraging Personnel to report an issue if they genuinely believe someone has engaged in serious wrongdoing.

- (h) This Policy is also an important tool for helping the Group to identify wrongdoing that may not be uncovered unless there is a safe and secure means for disclosing wrongdoing. The Group encourages its employees and non-employees who are aware of a possible wrongdoing to have the confidence to speak up.
- (i) This Policy forms part of the Company's Compliance Program. Please see the Company's Code of Conduct for further information.

2. REPORTING PROCESS

2.1 WHO DOES THIS POLICY APPLY TO?

- (a) This Policy applies to anyone within and outside the Group who can make a disclosure that qualifies for protection under the *Corporations Act 2001* (Cth) (**Corporations Act**) (i.e. eligible whistleblowers).
- (b) An **eligible whistleblower** is an individual who is, or has been, any of the following in relation to the Company or member of the Group:
 - (i) an officer or employee (e.g. current and former employees who are permanent, part-time, fixed-term or temporary, interns, secondees, managers, and directors);
 - (ii) a supplier of services or goods to the entity (whether paid or unpaid), including their employees (e.g. current and former contractors, consultants, service providers and business partners);
 - (iii) an associate of the Company or member of the Group; and
 - (iv) a relative, dependant or spouse of an individual of a person listed at paragraph 2.1(b)(i) to 2.1(b)(iii) above.
- (c) A discloser qualifies for protection as a whistleblower under the Corporations Act if they are an eligible whistleblower in relation to the Company or member of the Group and:
 - (i) they have made a disclosure of information relating to a 'disclosable matter' directly to an 'eligible recipient' or to ASIC, APRA or another Commonwealth body prescribed by regulation;
 - (ii) they have made a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Corporations Act; or
 - (iii) they have made an 'emergency disclosure' or 'public interest disclosure'.
- (d) A full list of the people who can make a disclosure that qualifies for protection (**Eligible Whistleblowers**) are set out at Schedule 1 section 2 and Schedule 2 section 2 of this Policy.

2.2 WHAT MATTERS DOES THIS POLICY APPLY TO?

- (a) An eligible whistleblower may make a report under this Policy if he/she has reasonable grounds to suspect that a director, officer, employee, contractor, supplier, tenderer or other person of the Group who has business dealings with the Group has engaged in conduct (**Disclosable Matters**) which:
 - (i) is dishonest, fraudulent, corrupt, including offering or accepting a bribe, money laundering, misappropriation of funds or other activity in breach of this Policy;

- (ii) is illegal activity (e.g. theft, dealing in, or use of illicit drugs, violence or threatened violence, harassment or intimidation, criminal damage to property or other breaches of state or federal law);
- (iii) contravenes the:
 - (A) *Corporations Act (2001)* (Cth)
 - (B) *Australian Securities and Investments Commission Act 2001* (Cth);
 - (C) *Banking Act 1959*(Cth);
 - (D) *Financial Sector (Collection of Data) Act 2001* (Cth);
 - (E) *Insurance Act 1973* (Cth)
 - (F) *Life Insurance Act 1995* (Cth);
 - (G) *National Consumer Credit Protection Act 2009* (Cth);
 - (H) *Superannuation Industry (Supervision) Act 1993* (Cth);
 - (I) an instrument made under an Act referred to in paragraphs 2.2(a)(iii)(A) to 2.2(a)(iii)(H); and
 - (J) any other law administered by the Australian Securities and Investments Commission (**ASIC**) and/or Australian Prudential Regulation Authority (**APRA**);
- (iv) fails to comply with, or breach of, legal or regulatory requirements; and • engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure;
- (v) constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
- (vi) is unethical or in breach of the Group's policies (e.g. dishonestly altering company records or data, adopting accounting practices that are questionable or wilfully breaching the Company's Code of Conduct or other policies or procedures);
- (vii) amounts to an abuse of authority or position;
- (viii) amounts to financial irregularities;
- (ix) may cause financial loss to the Group or damage its reputation or be otherwise detrimental to the Group's interests;
- (x) is potentially damaging to the Group, an employee of the Group or a third party, such as unsafe work practices, environmental damage, health risks or abuse of the Group's property or resources;
- (xi) fails to comply with, or breach of, legal or regulatory requirements;
- (xii) represents a danger to the public or the financial system;

- (xiii) involves harassment, discrimination, victimisation or bullying (other than personal work-related grievances, which are to be addressed in accordance with the Group's Equal Opportunity, Discrimination and Harassment Policy, as defined in the Corporations Act);
 - (xiv) any misconduct or improper state of affairs or circumstances which may cause loss to the Group or be otherwise detrimental to the interests of the Group including any negligence, default, breach of trust and breach of duty, in relation to any Group entity; or
 - (xv) any other conduct that is prescribed by relevant regulations.
- (b) Disclosable Matters also include conduct that may not involve a contravention of a particular law. Information that indicates a significant risk to public safety or the stability of, or confidence in, the financial system is a Disclosable Matter, even if it does not involve a breach of a particular law.
- (c) An eligible whistleblower can still qualify for protection even if their disclosure turns out to be incorrect.
- (d) Eligible whistleblowers who become aware of actual or suspect on reasonable grounds, potential cases of Disclosable Matters are encouraged to make a report under this Policy. The Group discourages the reporting of matters that the discloser knows to be false or untrue.
- (e) Disclosures that are not relating to Disclosable Matters do not qualify for protection under the Corporations Act (or the Taxation Administration Act 1953 (Cth) (**Taxation Administration Act**), where relevant). Such disclosures may be protected under other legislation, such as the *Fair Work Act 2009* (Cth) (**Fair Work Act**).
- (f) Disclosures relating to personal work-related grievances do not qualify for protection under the Corporations Act and are not Disclosable Matters. 'Personal work-related grievance' includes the following:
- (i) an interpersonal conflict between the discloser and another employee;
 - (ii) a decision that does not involve a breach of workplace laws;
 - (iii) a decision about the engagement, transfer or promotion of the discloser;
 - (iv) a decision about the terms and conditions of engagement of the discloser; or
 - (v) a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.
- (g) A personal work-related grievance may still qualify for protection if:
- (i) it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance;
 - (ii) the Company or a member of the Group has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the discloser's personal circumstances;
 - (iii) the discloser suffers from or is threatened with detriment for making a disclosure; or
 - (iv) the discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

- (h) If you have a grievance that does not qualify for protection under the Corporations Act and is not a Disclosable Matter, you may still report the grievance to your direct manager, senior manager, Human Resources or Connect with Crown. In this instance, we encourage employees to seek legal advice about their rights and protections under employment or contract law.

2.3 WHO CAN RECEIVE A REPORT?

- (a) The Group's approach is intended to assist in building confidence and trust in its Policy, processes and procedures.
- (b) The Group would prefer to identify and address any wrongdoing as early as possible.
- (c) You may contact any of the people listed below, being a **Protected Disclosure Officer**, either prior to making a report, to obtain additional information or make a disclosure that qualifies for protection:

Justin Newbury - Director Branch Operations & Regional Compliance
 (+61) 2 8788 0454
 justin.newbury@crown.com;

Peter Holmes - General Manager Human Resources & Legal Services Asia Pacific
 (+61) 2 8788 0573
 peter.holmes@crown.com;

Stephen Malcolmson - Chief Financial Officer Asia Pacific
 +65 6690 1852
 stephen.malcolmson@crown.com;

Ashley Stachler - Internal Audit Manager
 +1 419-629-2311
 ashleyr.stachler@crown.com; and

Linn Harson - Vice President & Chief Compliance Officer
 +1 419 629 2220
 linn.harson@crown.com.

- (d) We encourage eligible whistleblowers (e.g. employees and external disclosers) to make a disclosure to one of the Group's internal or external Protected Disclosure Officer in the first instance.
- (e) You can make a disclosure directly to regulatory bodies, or other external parties, about a Disclosable Matter and qualify for protection under the Corporations Act without making a prior disclosure to Group.
- (f) Disclosures made to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act are protected under the Corporations Act.
- (g) Disclosures of information regarding a Disclosable Matter can be made to ASIC, APRA or another Commonwealth body prescribed by regulation and qualify for protection under the Corporations Act. Please refer to whistleblower information provided by ASIC Information Sheet 239 *How ASIC handles whistleblower reports* [<https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/how-asic-handles-whistleblower-reports/>]

2.4 PUBLIC INTEREST DISCLOSURE AND EMERGENCY DISCLOSURES

- (a) Disclosures can be made to a journalist or parliamentarian under certain circumstances and qualify for protection.
- (b) A 'public interest disclosure' is the disclosure of information to a journalist or a parliamentarian, where:
 - (i) at least 90 days have passed since the discloser made the disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation;
 - (ii) the discloser does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure;
 - (iii) the discloser has reasonable grounds to believe that making a further disclosure of the information is in the public interest; and
 - (iv) before making the public interest disclosure, the discloser has given written notice to the body in paragraph 2.4(b)(i) (i.e. the body to which the previous disclosure was made) that:
 - (A) includes sufficient information to identify the previous disclosure; and
 - (B) states that the discloser intends to make a public interest disclosure.
- (c) An 'emergency disclosure' is the disclosure of information to a journalist or parliamentarian, where:
 - (i) the discloser has previously made a disclosure of the information to ASIC, APRA or another Commonwealth body prescribed by regulation;
 - (ii) 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;
 - (iii) before making the emergency disclosure, the discloser has given written notice to the body in 2.4(c)(i) (i.e. the body to which the previous disclosure was made) that:
 - (A) includes sufficient information to identify the previous disclosure; and
 - (B) states that the discloser intends to make an emergency disclosure; and
 - (iv) 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.
- (d) You should contact an independent legal adviser before making a public interest disclosure or an emergency disclosure.
- (e) It is significant for you to understand the criteria for making a public interest disclosure and the criteria for making an emergency disclosure as specified above.
- (f) Disclosure must have previously been made to ASIC, APRA or a prescribed body and written notice provided to the body to which the disclosure was made.
- (g) In the case of a public interest disclosure, at least 90 days must have passed since the previous disclosure.

2.5 HOW DO I MAKE A DISCLOSURE?

- (a) Disclosures can be made to a range of internal and external disclosure options and disclosures can be made anonymously and/ or confidentially, securely and outside business hours.
- (b) Disclosures can be made anonymously and still be protected under the Corporations Act.
- (c) You can access any one of the people listed above at section 2.3(e) (a Protected Disclosure Officer):

Protected Disclosure Officer	Contact details
Justin Newbury Director Branch Operations & Regional Compliance	justin.newbury@crown.com 15 Cooper Street, Smithfield, NSW 2164 Australia (+61) 2 8788 0454
Peter Holmes General Manager Human Resources & Legal Services Asia Pacific	peter.holmes@crown.com 15 Cooper Street, Smithfield, NSW 2164 Australia (+61) 2 8788 0573
Stephen Malcolmson Chief Financial Officer Asia Pacific	stephen.malcolmson@crown.com 456 Alexandra Road, #06-01 Fragrance Empire Building, Singapore 119962 +65 6690 1852
Ashley R Stachler Internal Audit Manager Crown Equipment Corporation	ashleyr.stachler@crown.com 112 West Monroe Street, New Bremen, OH 45869 +1 419 629 2311
Linn Harson Vice President & Chief Compliance Officer Crown Equipment Corporation	linn.harson@crown.com 44 S.Washington Street, New Bremen, OH 45869 +1 419 629 2220

You can also choose to contact Connect with Crown, the Group's internal whistleblower hotline, on 1800 616 558.

- (d) You can choose to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalised. You can refuse to answer questions that you feel could reveal their identity at any time, including during follow-up conversations. A discloser who wishes to remain anonymous should maintain ongoing two-way communication with the Group, so the Group can ask follow-up questions or provide feedback.

2.6 LEGAL PROTECTION FOR DISCLOSURES

- (a) Identity protection
 - (i) The Group has legal obligations to protect the confidentiality of a discloser's identity.
 - (ii) It is illegal for a person to identify a discloser, or disclose information that is likely to lead to the identification of the discloser unless if a person discloses the identity of the discloser:
 - (A) to ASIC, APRA, or a member of the Australian Federal Police (within the meaning of the Australian Federal Police Act 1979);

- (B) to a legal practitioner (for the purposes of obtaining legal advice or legal representation about the whistleblower provisions in the Corporations Act);
 - (C) to a person or body prescribed by regulations; or
 - (D) with the consent of the discloser.
 - (iii) A person can disclose the information contained in a disclosure with or without the discloser's consent if:
 - (A) the information does not include the discloser's identity;
 - (B) the entity has taken all reasonable steps to reduce the risk that the discloser will be identified from the information; and
 - (C) it is reasonably necessary for investigating the issues raised in the disclosure.
 - (iv) The protections apply not only to internal disclosures, but to disclosures to legal practitioners, regulatory and other external bodies, and public interest and emergency disclosures that are made in accordance with the Corporations Act.
 - (v) A discloser can lodge a complaint with the Group about a breach of confidentiality with the Group's Chief Compliance Officer by email to compliance@crown.com. A discloser may lodge a complaint with a regulator, such as ASIC, APRA or the ATO, for investigation.
- (b) Protection from detrimental acts or omissions
- (i) A person cannot engage in conduct that causes detriment to a discloser (or another person), in relation to a disclosure, if:
 - (A) the person believes or suspects that the discloser (or another person) made, may have made, proposes to make or could make a disclosure that qualifies for protection; and
 - (B) the belief or suspicion is the reason, or part of the reason, for the conduct.
 - (ii) Examples of detrimental conduct that are prohibited under the law include the following:
 - (A) dismissal of an employee;
 - (B) injury of an employee in his or her employment;
 - (C) alteration of an employee's position or duties to his or her disadvantage;
 - (D) discrimination between an employee and other employees of the same employer;
 - (E) harassment or intimidation of a person;
 - (F) harm or injury to a person, including psychological harm;
 - (G) damage to a person's property;
 - (H) damage to a person's reputation;
 - (I) damage to a person's business or financial position; or

- (J) any other damage to a person.
- (iii) Examples of actions that are not detrimental conduct include the following:
 - (A) administrative action that is reasonable for the purpose of protecting a discloser from detriment (e.g. moving a discloser who has made a disclosure about their immediate work area to another office to prevent them from detriment); and
 - (B) managing a discloser's unsatisfactory work performance, if the action is in line with the Group's performance management framework.
- (c) Compensation and other remedies
 - (i) A discloser (or any other employee or person) can seek compensation and other remedies through the courts if:
 - (A) they suffer loss, damage or injury because of a disclosure; and
 - (B) the entity failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.
 - (ii) We encourage disclosers to seek independent legal advice about compensation and other remedies through the courts.
- (d) Civil, criminal and administrative liability protection
 - (i) A discloser is protected from any of the following in relation to their disclosure:
 - (A) civil liability (e.g. any legal action against the discloser for breach of an employment contract, duty of confidentiality or another contractual obligation);
 - (B) criminal liability (e.g. attempted prosecution of the discloser for unlawfully releasing information, or other use of the disclosure against the discloser in a prosecution (other than for making a false disclosure)); and
 - (C) administrative liability (e.g. disciplinary action for making the disclosure).
 - (ii) Note that the protections do not grant immunity for any misconduct a discloser has engaged in that is revealed in their disclosure.
- (e) The Company has several methods for making a report if you become aware of any issue or behaviour which you consider to be Reportable Events. Reports may be made in the following ways:
 - (i) by posting a letter marked to the attention of the Protected Disclosure Officer;
 - (ii) by emailing an email to the Protected Disclosure Officer;
 - (iii) by making a report on the connectwithcrown.com website; or
 - (iv) by calling the Connect with Crown hotline.

2.7 WHAT SHOULD I REPORT?

- (a) Where a report is made by email or letter, the subject of the email or letter should make it clear that it is a report under this Policy, so that its confidentiality can be maintained.

- (b) The communication should also indicate whether the reporting person consents to the recipient of their report disclosing their identity to other persons, which may include a designated investigation team (if one is established), Company officers and the Company's external legal advisors.
- (c) Given the Group may not be able to properly investigate a report without this consent, if you make a report you will be taken to consent to your identity being shared to these limited persons unless you positively indicate you wish to remain anonymous. Anonymity can also be specified (i.e. *"I do consent to you sharing my identity with an external investigator but not to employees or officers"*).
- (d) If you elect to remain anonymous, we will respect your right not to identify yourself, however, it may mean that our investigation will be limited. You can refuse to answer questions that you feel will reveal your identity at any time.
- (e) We do not expect an initial disclosure to include absolute proof of misconduct. Where possible it could include:
 - (i) the name, job title and workplace address of the person the subject of the disclosure;
 - (ii) details of the misconduct including dates and places;
 - (iii) names of anyone who may substantiate the disclosure; and/or
 - (iv) any other evidence that supports the disclosure such as emails or other documents.
- (f) These details will assist the Group in deciding how best to deal with the disclosure.
- (g) Not all information is required as part of an initial contact. For example, you may decide to contact a Protected Disclosure Officer with high level information and then follow up with further detail later.

3. HOW WILL THE REPORT BE INVESTIGATED?

3.1 METHOD OF INVESTIGATION

- (a) The investigation process will vary depending on the precise nature of the conduct being investigated. All reports will be investigated, with a degree of investigation that reflects that nature of information provided and severity of allegations made.
- (b) The Company will investigate all matters reported under this Policy as soon as practicable after the matter has been reported to determine whether:
 - (i) the disclosure qualifies for protection; and
 - (ii) if a formal investigation is required.
- (c) Whether or not a formal investigation is required will depend on a number of factors, including:
 - (i) the nature and scope of the investigation;
 - (ii) the person(s) within and/or outside the entity that are best placed to lead the investigation;
 - (iii) the nature of any technical, financial or legal advice that may be required to support the investigation; and

- (iv) the timeframe for the investigation
- (d) All investigations will be conducted in a way that is thorough, objective and fair, and will have regard to any conflict of interests and other factors that require confidentiality.
- (e) The Protected Disclosure Officer will keep you informed of the outcome of the investigation arising from your report (if any), subject to the considerations of the privacy of anyone who is the subject of the matter you have reported and other legal confidentiality requirements.

3.2 WHO WILL CONDUCT THE INVESTIGATION

- (a) The investigation will be conducted by a Protected Disclosure Officer and a Protected Disclosure Officer may, with your consent, appoint a person to assist in the investigation of a report.
- (b) At its discretion, the Company may appoint an independent whistleblowing investigator to conduct the investigation of a report.
- (c) Where appropriate, the Company will provide feedback to you regarding the investigation's progress and/or outcome (subject to considerations of the privacy of those against whom allegations are made).
- (d) If the report is not anonymous, a Protected Disclosure Officer or investigator will contact you to discuss the investigation process including who may be contacted and such other matters as are relevant to the investigation.
- (e) Where a report is submitted anonymously, the Company will conduct the investigation and its enquiries based on the information provided to it.

3.3 REVIEW OF INVESTIGATION PROCESS

- (a) If you are dissatisfied with the findings of the investigation, you may request a review of the investigation process.
- (b) If you make a request for review under clause 3.3(a) above, you must provide reasons for why you believe the investigation was not satisfactory (for example, if new information has become available since the conclusion of the investigation).
- (c) The Company will assess your request for review and determine whether a review of the investigation is necessary. It is at the discretion of the Company to proceed with a review, and the Company is not obliged to re-open an investigation.

4. PROTECTION OF WHISTLEBLOWERS

The Group is committed to ensuring confidentiality in respect of all matters raised under this Policy, and that those who make a report are treated fairly and do not suffer detriment.

4.1 PROTECTION OF YOUR IDENTITY AND CONFIDENTIALITY

Subject to compliance with legal requirements, upon receiving a report under this Policy, the Group will only share your identity as a whistleblower or information likely to reveal your identity if:

- (a) you consent; or
- (b) the concern is reported to ASIC, APRA, the Tax Commissioner (**ATO**) or the Australian Federal Police (**AFP**); or

- (c) the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

There is no requirement for you to identify yourself in order for a disclosure to qualify for the protection under the Corporations Act. Disclosure of your identity by the Company is an offence under the Corporations Act which carries serious penalties for both the individual and the Company.

If the Company needs to investigate a report, it may disclose information that could lead to your identification, but it will take reasonable steps to reduce this risk. These reasonable steps include, but are not limited to:

- (d) redacting all personal information or reference to the discloser, and referring to the discloser in gender neutral terms; and
- (e) undertaking secure record keeping practices and ensuring that access to information relating to the disclosure will be only limited to those directly involved in investigating the disclosure.

Any disclosures of your identity or information likely to reveal your identity will be made on a strictly confidential basis.

In particular, the Group will take whatever action that is possible consistently with this Policy to ensure that you are not personally disadvantaged for making a report.

However, in practice, other people may be able to guess the discloser's identity by the information alone, and this is out of the control of the Company.

4.2 PROTECTION AGAINST DETRIMENTAL CONDUCT

- (a) Detrimental treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats or other unfavourable treatment connected with making a report.
- (b) A person cannot engage in conduct that constitutes detrimental treatment to a discloser (or another person), in relation to the disclosure, if:
 - (i) the person believes or suspects that the discloser (or another person) made, may have made, proposes to make, or could make a disclosure that qualifies for protection; and
 - (ii) the belief or suspicion is the reason, or part of the reason, for the conduct.
- (c) If you are subjected to detrimental treatment as a result of making a report under this Policy, you should inform a Protected Disclosure Officer, officer or senior manager.
- (d) The following actions are not detrimental treatment:
 - (i) administrative action that is reasonable for the purposes of protecting a discloser from detriment (for example, moving a discloser from their immediate work area to another area to prevent further detrimental treatment), or
 - (ii) managing a discloser's unsatisfactory work performance, if the action is in line with the Company's performance management framework.

4.3 PROTECTION OF FILES AND RECORDS

- (a) All files and records created from an investigation will be retained securely.
- (b) Unauthorised release of information to someone not involved in the investigation (other than senior managers or directors who need to know to take appropriate action, or for corporate governance purposes) without your consent as a whistleblower will be a breach of this Policy.

- (c) Whistleblowers are assured that a release of information in breach of this Policy will be regarded as a serious matter and will be dealt with under the Company's disciplinary procedures.
- (d) The Corporations Act gives special protection to disclosures about breaches of that Act, provided certain conditions are met – please refer to Schedule 1 for further details.
- (e) The *Taxation Administration Act 1953* (Cth) also gives special protection to disclosures about breaches of any Australian tax law, provided certain conditions are met –refer to Schedule 2 for further details.

4.4 COMPENSATION

A discloser can seek compensation and other remedies through the courts if:

- (a) they suffer loss, damage or injury because of a disclosure that is a Reportable Event; and
- (b) the Company failed to take reasonable precautions and exercise due diligence to prevent any detrimental treatment.

4.5 CIVIL, CRIMINAL AND ADMINISTRATIVE LIABILITY PROTECTION

A discloser is protected from any of the following in relation to their disclosure:

- (a) civil liability (for example, any legal action against the discloser for breach of an employment contract, or breach of a duty of confidentiality);
- (b) criminal liability (for example, attempted prosecution of the discloser for unlawfully releasing information); and
- (c) administrative liability (for example, disciplinary action for making the disclosure).

However, the protections listed above do not grant immunity for any misconduct a discloser has engaged in that is revealed through their disclosure.

5. FAIR TREATMENT OF INDIVIDUALS MENTIONED IN A DISCLOSURE

In order to protect all persons involved, including individuals that are named in a disclosure, the Company will ensure that:

- (a) disclosures will be handled confidentially, when it is practical and appropriate in the circumstances;
- (b) each disclosure will be assessed and may be the subject of an investigation;
- (c) the objective of any investigation is to determine whether there is enough evidence to substantiate or refute the matters reported;
- (d) when an investigation needs to be undertaken, the process will be objective, fair and independent;

6. DISCLOSURE OF POLICY

This Policy will be made available to the Group and its Personnel upon the start of their employment or engagement with the Group and will be placed on the Crown portal.

7. GENERAL

It is a condition of any employment or engagement by the Group that all Personnel must comply at all times with this Policy. However, this Policy does not form part of any agreement between any person and any Group company, nor does it constitute terms and conditions of any person's employment or engagement with a Group company.

8. AMENDMENT

It is the intention of the Company that this Policy be reviewed every three (3) years to ensure that it remains effective, meets best practice standards and legislative changes and the needs of the Group. However, at the Company's sole discretion, it may choose to review this Policy at an earlier or later date than this intention. This Policy will remain in effect until it is reviewed and replaced by a superseding and amended Policy.

Schedule 1 – SPECIAL PROTECTIONS UNDER THE CORPORATIONS ACT

1. RELEVANT SECTIONS OF THE *CORPORATIONS ACT 2001* (Cth)

Part 9.4AAA of the *Corporations Act 2001* (Cth) (**Corporations Act**) provides protection for whistleblowers.

2. CRITERIA FOR PROTECTION

Importantly, there are a number of criteria that you must meet in order to qualify for whistleblower protection under the Corporations Act. These are captured in table below:

Criteria	Requirement
Eligible whistleblower	You must be: (a) a current officer (usually a director or a secretary) of the Company; (b) a current employee of the Company (c) a contractor or employee of a contractor that has a current contract to supply goods or services to the Company; (d) a spouse, dependent, or other relative of a person listed at (a) to (c) above; and (e) an anonymous discloser.
Who the disclosure is made to	The disclosure must be made to: (a) the Company's auditor, or a member of the Company's audit team; (b) a director, secretary or senior manager of the Company; (c) a person authorised by the Company to receive whistleblower disclosures (e.g. the Protected Disclosure Officer); or (d) ASIC.
Whether you provide your name	As at 1 July 2019, it does not matter whether you provide your name; anonymous disclosers will also be protected under the Corporations Act.
Reasonable grounds to suspect breach	You must have reasonable grounds to suspect that the information that is disclosed indicates that the Company or a company officer may have breached the Corporations Act or the <i>Australian Securities and Investments Commission Act 2001</i> (Cth).

Criteria	Requirement
Made in good faith	As at 1 July 2019, the 'good faith' test has been removed. However, if your report is solely about a personal workplace grievance, you will not be covered by the Corporations Act.

3. PROTECTION UNDER THE CORPORATIONS ACT

The Corporations Act gives protection to you in certain circumstances if you go public with your concerns about dangers to the public or matters in the public interest. Types of protection include:

(a) PROTECTION OF INFORMATION

ASIC must keep information provided by you confidential if you are an eligible whistleblower. ASIC may not disclose the information you have provided unless the disclosure is specifically authorised by law, or you consent to the disclosure

Breach of confidentiality of information can be a civil and/or criminal offence.

(b) PROTECTION OF IDENTITY

ASIC may not disclose your identity if you are an eligible whistleblower, unless the disclosure is specifically authorised by law or you consent to the disclosure.

(c) PROTECTION FOR WHISTLEBLOWERS AGAINST LITIGATION

If you are an eligible whistleblower, you are protected against civil or criminal litigation for protected disclosures. If you are the subject of a legal action for disclosing information, you can rely on a protection under the Corporations Act in your defence.

(d) REINSTATEMENT OF EMPLOYMENT

If the Company terminates your employment as a result of a protected disclosure, you may ask the court for an order to reinstate you either in your original position, or in another position at a comparable level in the Company.

(e) PROTECTION FOR WHISTLEBLOWERS AGAINST VICTIMISATION

It may be a civil and/or criminal offence to victimise you because of a protected disclosure made by you, as an eligible whistleblower.

If you suffer damage because of such victimisation, you can claim compensation for that damage from the offender.

Schedule 2 – SPECIAL PROTECTIONS UNDER THE TAXATION ADMINISTRATION ACT

1. RELEVANT SECTIONS OF THE TAXATION ADMINISTRATION ACT 1953 (CTH)

As at 1 July 2019, a comprehensive regime will be inserted into the *Taxation Administration Act 1953* (Cth) (TAA). If you make a disclosure regarding breaches of tax laws or misconduct in relation to an entity's tax affairs, you will be protected. The amendments will apply retrospectively, in relation to disclosures you make from 1 July 2018 onwards.

2. CRITERIA FOR PROTECTION

The TAA has broader application than the Corporations Act scheme. The following criteria must be met in order for you to be protected:

Criteria	Requirement
Type of disclosure	You will qualify for protection in relation to a disclosure that you make about an entity or an associate of an entity, by reference to your current or former relationship with the entity. An entity can be an individual, company, partnership, trusts and superannuation entities.
Eligible whistleblower	You can be a current or former: (a) officer of the entity; (b) employee of the entity; (c) individual who supplies services or goods to the entity (whether paid or unpaid; (d) individual who is an associate (within the meaning of section 318 of the <i>Income Tax Administration Act 1936</i> (Cth)) of the entity; (e) spouse or a child of any individual referred to above; (f) dependent of an individual referred to above or a dependant of the individual's spouse; and (g) individual prescribed by the regulations in relation to the entity.
Subject matter of the disclosure	In order to be an eligible disclosure, your disclosure must assist the Commissioner of Taxation to perform his or her functions or duties under taxation law in relation to the entity about which the disclosure is made.

Criteria	Requirement
	A 'taxation law' is an Act of which the Commissioner has general administration, a legislative instrument made under such Act of the <i>Tax Agent Services Act 2009</i> (Cth) (TASA) or regulations made under the TASA.
Eligible recipient	You must make the disclosure to an eligible recipient. An eligible recipient is someone who is in the position to take some action in relation to the issues raised in a disclosure. An eligible recipient may be: (a) an auditor or member of an audit team conducting an audit, of the financial or tax affairs of an entity; (b) a registered tax agent or BAS agent who provides services to the entity; (c) a person authorised by the entity in relation to the operation of the whistleblower regime; (d) a person or body prescribed in the regulations; (e) if the entity is a body corporate, a director, secretary or senior manager of the body corporate or other employee or officer who has functions or duties in relation to the entity's tax affairs; (f) if the entity is a trust, a trustee of the trust or a person authorised by the trustee to receive whistleblower disclosures; or (g) if the entity is a partnership, a partner or a person authorised by the partner to receive whistleblower disclosures.
Reasonable grounds	You must have reasonable grounds to suspect that the information indicates misconduct or an improper state of affairs or circumstances, in relation to the tax affairs of the entity, and may assist that eligible recipient to perform their functions or duties in relation to that tax affair.
Your disclosure must be in relation to tax affairs of an entity	Your disclosure must be in relation to a tax affair. A 'tax affair' is an affair relating to all taxes imposed by or under, or assessed or collected under, all laws administered by the Commissioner. Such information may include details of non-compliance by the entity. You will not be protected if your disclosure is given for purely workplace related issues.

3. PROTECTION UNDER THE TAA

Types of protection under the TAA include:

(a) CONFIDENTIALITY OF IDENTITY

It is an offence to disclose your identity or to disclose information that is likely to lead to your identification if you are eligible for protection under the TAA. This is designed to protect you from victimisation, career damage or other harm.

Disclosure of your identity is not an offence in the following limited circumstances:

- (i) if it is made to the ATO or AFP;
- (ii) if it is made to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the tax whistleblower regime;
- (iii) if it is made to a person or body prescribed by regulation; or
- (iv) if it is made with the consent of the whistleblower.

(b) WHISTLEBLOWER IMMUNITIES

The TAA ensures that you are entitled to a number of immunities if you are eligible for protecting under the TAA, including the following:

- (i) *Disclosure that qualifies for protection is not actionable*

You will not be subject to any civil, criminal or administrative liability (including disciplinary action) for making the disclosure, and no contractual or other remedy may be enforced against you on the basis of any eligible disclosure.

- (ii) *Information provided in disclosure is not admissible against the whistleblower*

Potentially incriminating information that is part of disclosure is prevented from being admissible in evidence against you in criminal proceedings or in proceedings for the imposition of a penalty. This immunity only applies to disclosures made to the Commissioner.

However, the information may be used in evidence against you in proceedings in respect of the falsity of the information.

- (iii) *Qualified privilege*

You are not, in the absence of malice, liable to an action for defamation in respect of the disclosure.

- (iv) *Contracts may not be terminated for disclosure*

You are protected from termination of your employment or of another contract to which you are a party.

(c) VICTIMISATION OF WHISTLEBLOWERS PROHIBITED

It is an offence for a person to victimise you or another person by engaging in conduct that causes detriment where the conduct is based on a belief or suspicion a person has made, may have made proposes to make or could make a disclosure that qualifies for protection.

'Detriment' is defined broadly, and includes:

- (i) dismissal of an employee;
- (ii) injury of an employee in his or her employment;
- (iii) alteration of an employee's position or duties to his or her disadvantage;
- (iv) discrimination between an employee and other employees of the same employer;

- (v) harassment or intimidation of another person;
- (vi) harm or injury to a person, including psychological harm;
- (vii) damage to a person's property;
- (viii) damage to a person's reputation;
- (ix) damage to a person's business or financial position; and
- (x) any other damage to a person.

(d) COMPENSATION AND OTHER REMEDIES

Compensation and other remedies are available for you or other individuals who are victimised as a result of or in relation to a disclosure qualifying for protection. A person can seek compensation for loss, damage or injury suffered because of the conduct of a person where:

- (i) the first person engages in conduct that causes any detriment to another person or constitutes the making of a threat to cause detriment to another person (the second person);
- (ii) when the first person engaged in the conduct, the first person believed or suspected that the second person or any other person made, may have made, proposes to make, or could make, a qualifying disclosure; and
- (iii) the belief or suspicion is the reason, or part of the reason for the conduct.

Orders that can be made include:

- (i) order that requires the first person to compensate the person that has suffered the victimising conduct;
- (ii) where the first person is engaged in victimising conduct in connection with his or her position as an employee:
 - (A) requiring the first person and the first person's employer to compensate the person for loss, damage or injury;
 - (B) requiring the first person and the first person's employer jointly to compensate;
 - (C) requiring the first person's employer to compensate the person.
- (iii) an order granting an injunction to stop, prevent or remedy the victimising conduct;
- (iv) an order requiring the first person to apologise;
- (v) where the victimising conduct consists of termination of employment (wholly or partly), that the person be reinstated;
- (vi) order requiring the first person to pay exemplary damages; and/ or
- (vii) any other order that the court thinks is appropriate.