



# WHISTLEBLOWER POLICY AND PROCEDURE

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## 1. INTRODUCTION AND SCOPE

This policy and procedure relates to all of the Company's legal obligations.

Examples of the Company's legal obligations include (but are certainly not limited to) compliance with:

- financial reporting and practices as governed by the applicable corporations laws and regulations;
- occupational health and safety laws and regulations;
- environmental laws and regulations;
- trade practices laws and regulations;
- laws and regulations relating to equal opportunities, sexual discrimination and harassment, diversity, racial and other discrimination; and
- laws and regulations relating to employment generally.

This list is not exhaustive. If you have any questions in relation to the Company's legal obligations please contact the Company Secretary or the Legal Department.

## 2. POLICY

The Company is committed to compliance with the laws and regulations to which it is subject, and to the highest standards of integrity and honesty in conducting its global business. The purpose of this policy is to:

- (a) encourage the disclosure of observed wrongdoings, and support the Company's in meeting its legal and regulatory obligations, consistent with its values, code of conduct and ethics;
- (b) provide transparency around the Company's processes for receiving, handling and investigating disclosures; and
- (c) ensure disclosures are dealt with appropriately and on a timely basis.

Accordingly, as a matter of general principle, the Company encourages all of its employees to report any misconduct or improper state of affairs or circumstances (including any breach or reasonably suspected breach of the law or the Company's Code of Conduct or any other Company policies, procedures or guidelines) ('Reportable Conduct') in the manner described in this Policy and Procedure.

If an employee has any concerns regarding questionable accounting or auditing matters, he or she may also notify a member of the Audit Committee.

Reports or complaints by employees under this policy may be made anonymously, will be dealt with in confidence and will, to the extent permitted by law, be investigated promptly by management or the Company Secretary (or, where applicable, the Audit Committee).

In accordance with general statutory obligations and to ensure that employees are not discouraged from reporting any matters of concern, the Company will not retaliate or take action against any employee for filing a report or complaint under this Policy or for assisting in any investigation.

Any employee notifying an event under the terms of this Policy is doing so in a reporting capacity only. The employee is not an investigator or finder of fact, nor will that employee determine any corrective or remedial action that may be warranted: this is the responsibility of the Company.

### 3. PROCEDURE

This Procedure clarifies the rights and obligations of employees making a report under the Company's Whistleblower Policy and the obligations of the Company in receiving that report.

#### 3.1 RIGHTS AND OBLIGATIONS OF EMPLOYEES FILING A REPORT

The Company encourages all of its employees to report any Reportable Conduct in the manner described in this Procedure.

The Company will treat that employee fairly and will not retaliate or take any other action against an employee as a result of them making or assisting in making a report. If any employee is subject to any threats or retaliation from management or fellow employees as a result of them making or assisting in making a report then the employee is welcome and encouraged to report such incidents to the Company Secretary.

#### 3.2 WHO SHOULD REPORTS BE MADE TO?

The Company has several channels through which an employee can make a report if they become aware of any issue or behaviour which they consider to be Reportable Conduct.

##### External Hotline with KPMG

Reports may be made via the EDL's FairCall Service, a free 24/7 external hotline and reporting service independently managed and monitored by KPMG.

Reporting options using the FairCall Service are as follows:

FairCall telephone:	Australia	1800 550 965
	Canada	1844 874 4045
	United Kingdom	0808 234 7091
	USA	1866 8849 435
FairCall web:	<a href="https://www.kmpgfaircall.com.au/EDL">https://www.kmpgfaircall.com.au/EDL</a>	
FairCall post:	The FairCall Manager KPMG Forensic PO Box H67 Australia Square Sydney NSW 1213	
FairCall fax:	+61 2 9335 7466	

KPMG will provide a summary report to the Company. The summary report will be a no-names report unless the employee specifically consents to KPMG for his or her name to be included in the report.

##### Internal Notifications within the Company

Internal whistleblower reports can be made to any one of our Disclosure Officers, listed below, by marking reports to the attention of a Disclosure Officer, and posting them to c/- Level 6 Waterfront Place, 1 Eagle Street, Brisbane QLD 4000.

Chief Executive Officer
James Harman

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Chief Financial Officer

Susan Marrinan

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Company Secretary

Glen Marshall

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You may also raise the matter with an ‘officer’ or ‘senior manager’ of the Company. This includes a director, or a senior manager in the Company who makes, or participates in making, decisions that affect the whole, or a substantial part, of the business of the Company, or who has the capacity to affect significantly the Company’s financial standing. This may include an executive general manager or general manager.

### **3.3 OBLIGATIONS OF MANAGEMENT**

The Company will ensure that, to the extent permitted by law, all reports from employees pursuant to this Procedure are investigated promptly and fairly (investigations may include external advisers).

### **3.4 SPECIFIC STATUTORY PROTECTION FOR WHISTLEBLOWERS UNDER AUSTRALIAN LAW**

Under the Australian Corporations Act 2001 (Cth) (“Corporations Act”) and Tax Administration Act 1953 (Cth) (“Tax Administration Act”), the disclosure of certain information relating to misconduct or the existence of an improper state of affairs or circumstances may qualify for special statutory protections.

Annexure A describes special protections for whistleblowers under the Corporations Act, concerning misconduct or an improper state of affairs or circumstances in relation to the Company.

Annexure B describes special protections for tax whistleblowers under the Tax Administration Act.

If an employee reasonably suspects there has or may be a relevant breach of legislation in Australia, then the matter should be promptly discussed with the CFO or Company Secretary for assessment and clarification.

Note that, by law, the Company is unable under the Australian Corporations Act to disclose the identity of a whistleblower, but may disclose information relating to the disclosure that is reasonably necessary to conduct an investigation, provided that reasonable steps are taken to reduce the risk that the whistleblower will be identified by the information disclosed.

### **3.5 CONFIDENTIALITY AND ANONYMITY**

Confidentiality will be maintained, consistent with the need to conduct an adequate investigation of the report, to the extent permitted by law and in accordance with legal requirements.

Reports can be made anonymously if an employee does not wish to disclose their identity – the Company will not ignore or discard any report simply because it has been made anonymously.

### **3.6 DELEGATION**

The Management, the Audit Committee and the Board of Directors have delegated the responsibility for implementing this Whistleblower Policy and Procedure to the CFO who will be responsible for ensuring that all matters reported are investigated and, if required, appropriate action taken.

## **4. ONGOING REVIEW**

This Policy and Procedure will be reviewed from time to time as appropriate, including to take account of any changes in the law from time to time.

Nothing in this Policy and Procedure is intended to conflict with any law or legal requirement applicable to the Company or its personnel from time to time.

This Policy and Procedure is in addition to the Company's Code of Conduct.

## ANNEXURE A – WHISTLEBLOWER PROTECTIONS UNDER THE AUSTRALIAN CORPORATIONS ACT

### Overview

The Corporations Act gives special protections to whistleblowers if they are an 'eligible whistleblower' in relation to a relevant EDL Group company, and they have made:

- (a) a disclosure of information relating to a 'disclosable matter' relating to that EDL Group company directly to an 'eligible recipient' or to ASIC, APRA or another Commonwealth body prescribed by regulation;
- (b) 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
- (c) an 'emergency disclosure' or 'public interest' disclosure.

### Who is an 'eligible whistleblower'?

A whistleblower will be an 'eligible whistleblower' in relation to an EDL Group company where they are, or have been:

- (a) an officer or employee of the EDL Group company;
- (b) an individual who supplies goods or services to the EDL Group company or an employee of a person who supplies goods or services to the EDL Group company;
- (c) an individual who is an associate of the EDL Group company; or
- (d) a relative, dependent or dependant of the spouse of any individual referred to in (a) to (c) above.

'Eligible whistleblowers' are encouraged to seek independent legal advice concerning their intended or actual disclosures.

### What is a 'disclosable matter'?

Information about misconduct or an improper state of affairs relating to an EDL Group company is considered a 'disclosable matter'.

Examples of misconduct or an improper state of affairs in this context includes:

- (a) conduct by the EDL Group company, or any officer or employee of the EDL Group company that:
  - constitutes an offence under the Corporations Act, Taxation Act or any other Commonwealth law that is punishable by imprisonment for a period of at least 12 months; or
  - represents a danger to the public or the financial system;
- (b) the following types or wrongdoing (where relevant to an EDL Company's business operations and practices):
  - fraud or misappropriation of funds;
  - offering or accepting a bribe; or
  - financial irregularities.

Disclosures that are not about 'disclosable matters' do not qualify for protection under the Corporations Act (or the Taxation Administration Act, where relevant). An 'eligible whistleblower' can still qualify for protection in circumstances where the information which they disclose relates to a 'disclosable matter' but turns out to be incorrect.

Disclosures by 'eligible whistleblowers' to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act are protected (even in the event that the legal practitioner ultimately concludes that a disclosure does not relate to a disclosable matter).

**Personal or work-related grievances are not 'disclosable matters'**

Information will not be considered a 'disclosable matter' and will not generally qualify for protection under the Corporations Act, where the information concerns a 'personal work-related grievance' of the discloser.

Some 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;
- a decision about the engagement, transfer or promotion of the discloser;
- a decision about the terms and conditions of engagement of the discloser; or
- a decision to suspend or terminate the engagement of the discloser, or otherwise discipline the discloser.

A 'personal work-related grievance' may still qualify for protection if:

- it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (mixed report);
- the relevant company 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;
- the discloser suffers from or is threatened with detriment for making a disclosure; or
- the discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

**Who can receive a disclosure?**

The role of 'eligible recipients' is to receive disclosures about matters that qualify for protection under the Corporations Act. Disclosers need to be made to an 'eligible recipient' in order for an 'eligible whistleblower' to qualify for protection as a whistleblower under the Corporations Act (or the Taxation Administration Act, where relevant).

The following are considered to be 'eligible recipients' in respect of EDL Group companies:

- (a) a Disclosure Officer nominated in this Policy and Procedure;
- (b) an officer or senior manager (ie. General Manager or above) of the relevant EDL Group company;
- (c) EDL Group's external auditor (or a member of that audit team); and
- (d) an actuary of the EDL Group company.

Protected disclosures by 'eligible whistleblowers' can also be made to:

- (a) ASIC, APRA or another Commonwealth body prescribed by regulation; or
- (b) a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act.

**When can a 'public interest disclosure' or 'emergency disclosure' be made?**

Disclosures of information regarding 'disclosable matters' can be made by an 'eligible whistleblower' to a journalist or parliamentarian under certain circumstances and qualify for protection. It is important for the discloser to understand the criteria for making a public interest or emergency disclosure. Prior to any 'public interest disclosure' or 'emergency disclosure', compliant disclosure must first have been made to ASIC or APRA and written notice provided to the body to which disclosure was made. In the case of a 'public interest' disclosure, at least 90 days must have passed since the prior disclosure.

A discloser should seek independent legal advice before making a public interest disclosure or an emergency disclosure.



**How to make a disclosure**

An 'eligible whistleblower' can make a protected disclosure under the Corporations Act in relation to a 'disclosable matter' by:

- (a) making a report through one of the channels identified above in section 3.2 of this Policy and Procedure;
- (b) making a report to ASIC, APRA or another Commonwealth body prescribed by regulation; or
- (c) disclosing to a legal practitioner, in order to obtain legal advice or legal representation in relation to the operation of the whistleblower provisions of the Corporations Act.

**Special protections provided for 'eligible whistleblowers'**

The Corporations Act provides a number of protections (which are summarised below) to 'eligible whistleblowers' who make disclosures in accordance with the Corporations Act. These protections apply not only to disclosures made to 'eligible recipients', but extend to disclosures made to legal practitioners, regulatory and other external bodies, and public interest and emergency disclosures that are made in accordance with the Corporations Act.

Identity protection/ confidentiality

Disclosures by 'eligible whistleblowers' can be made anonymously and still be protected under the Corporations Act.

'Eligible whistleblowers' can choose to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalised. An 'eligible whistleblower' can refuse to answer questions that they feel could reveal their identity at any time, including during follow-up conversations. It is suggested that 'eligible whistleblowers' who want to remain anonymous should maintain ongoing two-way communication with the relevant EDL Group company or 'eligible recipient', so that follow-up questions may be asked, or feedback provided.

Channels are available (including the FairCall Service) through which 'eligible whistleblowers' may anonymously make disclosures and communicate with 'eligible recipients' and investigators.

Importantly, it is illegal for a person to identify an 'eligible whistleblower' or to disclose information that is likely to lead to the identification of that 'eligible whistleblower' outside of the relevant statutory exceptions. Where an 'eligible whistleblower' believes that there has been an unauthorised breach of confidentiality, it can raise a complaint with the relevant EDL Group company, or with a regulator such as ASIC, APRA or the ATO, for investigation.

Protection from detrimental acts or omissions

A person cannot engage in conduct that causes detriment to an 'eligible whistleblower' (or another person), in relation to a disclosure, if:

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

In addition, a person cannot make a threat to cause detriment to an 'eligible whistleblower' (or another person) in relation to a disclosure. A threat may be express or implied, or conditional or unconditional. A discloser (or another person) who has been threatened in relation to a disclosure does not have to actually fear that the threat will be carried out.

Some examples of detrimental conduct include the following:

- (a) dismissal of an employee;
- (b) injury of an employee in their employment;
- (c) alteration of an employee's position or duties to their disadvantage;
- (d) discrimination between an employee and other employees;
- (e) harassment or intimidation of a person;
- (f) harm or injury to a person, including psychological harm;
- (g) damage to a person's property, reputation, business or financial position; or

- (h) any other damage to a person.

The following are example of matters which are not detrimental conduct:

- (a) administrative action that is reasonable for the purpose of protecting an 'eligible whistleblower' from detriment (e.g. moving a 'eligible whistleblower' who has made a disclosure about their immediate work area to another office to prevent them from detriment); and
- (b) managing an 'eligible whistleblower's' unsatisfactory work performance, if the action is in line with the relevant EDL Group performance management framework,

noting that the relevant EDL Group company should ensure that the 'eligible whistleblower' understands the reason for the administrative or management action.

EDL Group will take suitable steps to support 'eligible whistleblowers' and ensure that they do not suffer detriment as a result of making protected disclosures. Such steps may include:

- (a) providing external support services (including counselling) through EDL Group's employee assistance program;
- (b) where appropriate, allowing 'eligible whistleblowers' to perform their duties from another location, reassigning them to another comparable role or making other modifications to they way that they perform their duties or reassigning or relocating other staff involved in the 'disclosable matter';
- (c) administering existing processes through which 'eligible whistleblowers' can lodge complaints or seek relief in the event that they feel detriment has occurred or may occur (for example through EDL's Workplace Harassment Policy, Grievance Awareness Policy and Flexible Work Arrangement Policy); and
- (d) reducing the risk that an 'eligible whistleblower' will be identified from information contained in disclosures by securing records of the investigation, redacting identifying information, referring to 'eligible whistleblowers' in gender neutral terms, and ensuring disclosures are handled and investigated by a limited number of qualified staff.

An 'eligible whistleblower' may seek independent legal advice or contact regulatory bodies such as ASIC, APRA or the ATO if they believe they have suffered detriment.

#### Compensation and other remedies

An 'eligible whistleblower' (or 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 relevant EDL Group company failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

#### Civil, criminal and administrative liability protection

An 'eligible whistleblower' is protected from the following in relation to disclosures made in accordance with the Corporations Act:

- (a) civil liability (e.g. any legal action against the 'eligible whistleblower' 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 'eligible whistleblower' in a prosecution – other than for making a false disclosure); and
- (c) administrative liability (e.g. disciplinary action for making the disclosure).

The protections under the Corporations Act however do not grant immunity to the eligible whistleblower for any misconduct which they have engaged in that is revealed in their disclosure.

#### **Handling and investigating disclosures by 'eligible whistleblowers'**

On receipt of a disclosure, an assessment will be undertaken by the 'eligible recipient' (who may seek assistance where required) to determine whether the disclosure:

- (a) qualifies for protection under the Corporations Act; and
- (b) requires a formal, in-depth investigation.

Where an investigation is considered necessary, it may be undertaken by either the 'eligible recipient' or a suitable delegate, who may involve other persons or advisors as reasonably required.

All efforts will be made to ensure that investigations are:

- (a) commenced and concluded as soon as is reasonable possible, though the timeframes for investigations will necessarily vary based on the nature of the disclosure; and
- (b) conducted in a manner which restricts the sharing of information to a limited audience.

The findings of investigations will be documented, stored in a secure location and reported to those with oversight of this Policy and/or matters the subject of the disclosure. The manner in which findings are documented and reported may differ from case to case depending on the nature of the disclosures. Findings of investigations may be redacted in part prior to being shared where appropriate.

The relevant EDL Group company cannot, without the consent of the 'eligible whistleblower', disclose information that is likely to lead to the identification of the 'eligible whistleblower' as part of its investigation process, unless:

- (a) the information does not include the identity of the 'eligible whistleblower';
- (b) the entity removes information relating to the identify of the 'eligible whistleblower' or other information that is likely to lead to the identification of the 'eligible whistleblower' (e.g. their name, position title and other identifying details); and
- (c) it is reasonably necessary for investigating the issues raised in the disclosure.

There may be limitations in EDL Group's investigation processes as a result of requirements regarding identity protection/ confidentiality. For example, an EDL Group company may not be able to undertake an investigation if it is not able to contact the 'eligible whistleblower' (where the disclosure has been made anonymously and the 'eligible whistleblower' has refused to provide, or has not provided, a means of being contacted).

An 'eligible whistleblower' will be provided with regular updates, if the 'eligible whistleblower' can be contacted. The frequency and timeframe of updates may vary depending on the nature of the disclosure.

#### **Ensuring fair treatment of individuals mentioned in protected disclosures**

The relevant EDL Group company will take reasonable steps throughout the investigation process to ensure the fair treatment of its employees who are mentioned in disclosures that qualify for protection under the Corporations Act.

Such measures are to include:

- (a) ensuring disclosures are handled confidentially, when it is practical and appropriate in the circumstances to do so;
- (b) determining through investigations whether there is enough evidence to substantiate or refute the matters reported;
- (c) ensuring any investigation processes are fair, objective and independent;
- (d) where practicable advising an employee who is the subject of a disclosure of the subject matter of the disclosure as and when required by principles of natural justice and procedural fairness; and
- (e) providing support for employees the subject of a disclosure (including via EDL Group's employee assistance program).

#### **Do you require more information?**

Copies of this policy can be found on the EDL Group website or intranet, and can otherwise be provided upon request.

Should you require any further information about the whistleblower protections available under the Corporations Act, please get in contact with one of the Disclosure Officers, the Legal Team or seek advice from an independent legal adviser.

**ANNEXURE B – WHISTLEBLOWER PROTECTIONS UNDER THE AUSTRALIAN TAX ADMINISTRATION ACT****Overview**

The Taxation Administration Act gives special protection to whistleblowers who make disclosures about a breach of any Australian tax law by the Company or any associate of the Company where the following conditions are satisfied:

- (a) the whistleblower making the disclosure is an 'eligible whistleblower';
- (b) the disclosure is made to an 'eligible recipient';
- (c) where the 'eligible whistleblower' is making a report to the Commissioner of Taxation, the whistleblower considers that the information may assist the 'Company recipient' to perform functions or duties in relation to the tax affairs of an EDL Group company or an associate of that company; and
- (d) where the 'eligible whistleblower' is making a report to a 'Company recipient', the whistleblower:
  - has reasonable grounds to suspect that the information being disclosed concerns a 'protected matter'; and
  - considers that the information may assist the Company recipient to perform functions or duties in relation to the tax affairs of an EDL Group company or an associate of the company.

**Who is an 'eligible whistleblower'**

A whistleblower will be an 'eligible whistleblower' where they, are or have been:

- (a) an officer or employee of the relevant EDL Group company;
- (b) an individual who supplies goods or services to the relevant EDL Group company or an employee of a person who supplies goods or services to an EDL Group company;
- (c) an individual who is an associate of the relevant EDL Group company;
- (d) a spouse, child, dependent or dependent of the spouse of any individual referred to at (a) to (c) above.

**Who is an 'eligible recipient'?**

The following are considered to be 'eligible recipients':

- (a) a Disclosure Officer nominated in this Policy and Procedure;
- (b) a director, secretary or senior manager of the Company or the relevant EDL Group company;
- (c) EDL Group's external auditor (or a member of that audit team);
- (d) a registered tax agent or BAS agent who provides tax or BAS services to an EDL Group company;
- (e) any other employee or officer of the relevant EDL Group company who has functions or duties relating to the tax affairs of the company (eg. an internal accountant ('Company recipient'));
- (f) the Commissioner of Taxation; or
- (g) a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the disclosure.

**Special protections provided**

Where the above conditions are satisfied:

- (a) the whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;

- (b) no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistleblower for making the report;
- (c) where the disclosure was made to the Commissioner of Taxation, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, except where the proceedings are concerned with whether or not the information is false;
- (d) unless the whistleblower has acted unreasonably, the whistleblower cannot be ordered to pay costs in any legal proceedings in relation to a report;
- (e) anyone who causes or threatens to cause detriment to the whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and may be liable for damages;
- (f) a whistleblower's identity cannot be disclosed unless one of the following exceptions applies:
  - the whistleblower consents to the disclosure of their identity;
  - disclosure of details that might reveal the discloser's identity is reasonably necessary for the effective investigation of the matter;
  - the concern is reported to the Commissioner of Taxation or the AFP;
  - the concern is reported to a legal practitioner for the purpose of obtaining legal advice or legal representation; or
  - disclosure to a Court or tribunal is sanctioned and considered necessary.