

Introduction and Scope

CleanCo (**We, Our or Us**) is committed to the highest standards of conduct and ethical behaviour in Our business activities, and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance.

This procedure applies to CleanCo's directors, employees, all contractors, service providers (such as consultants) and suppliers working for or at CleanCo sites (**Discloser, You or Your**). This procedure also applies in a more limited way to former officers, employees and contractors, and also family members in respect of Corporations Act disclosures. This procedure should be read alongside Our *Code of Conduct* and *Whistleblower Protection Policy* and *Public Interest Disclosure Procedure*.

Purpose

This procedure has been prepared to facilitate the effective management of 'Protected Disclosures' (defined below) **within** CleanCo in accordance with the Corporations Act, the Tax Administration Act and the PID Act. The purpose of this procedure is to:

- Encourage the disclosure of Reportable Conduct;
- Provide transparent and accessible reporting processes; and
- Support and protect those making disclosures which qualify as a Protected Disclosure.

What is a Protected Disclosure?

A **Protected Disclosure** is a disclosure of Reportable Conduct which falls within the statutory definition of:

- An eligible disclosure under the Corporations Act (Part 9.4AAA – Protections for Whistleblowers) or Tax Administration Act (**Corporations Act Disclosures**) or
- A public interest disclosure under the PID Act.

The assessment of whether a disclosure qualifies as a Protected Disclosure will be made between the CleanCo Company Secretary and a CleanCo Legal Counsel.

For more information regarding what constitutes Reportable Conduct, please refer to Our Whistleblower Protection Policy.

Corporations Act and Tax Administration Act Disclosures

The Corporations Act and the Tax Administration Act provide protections for whistleblowers (**Whistleblower Protection Scheme**). The primary types of disclosures qualifying for protection under the Whistleblower Protection Scheme are disclosures by current and former officers, employees and contractors of CleanCo and their family members to:

- ASIC, APRA, the Commissioner of Taxation, a prescribed Commonwealth authority or a legal practitioner or

Protected Disclosure Procedure

- CleanCo's officers or senior managers, auditors or actuaries or CleanCo's Company Secretary.

The Discloser must have **reasonable grounds to suspect** that the disclosed information:

- Concerns misconduct or an improper state of affairs or circumstances in relation to CleanCo; or
- Indicates that CleanCo or an officer or employee has engaged in conduct that constitutes an offence against:
 - The Corporations Act or other specified financial services legislation; or
 - Other Commonwealth legislation that is punishable by imprisonment for 12 months or more, or represents a danger to the public or the financial system.

The misconduct or an improper state of affairs can be in respect of tax affairs.

A disclosure does not qualify for protection under the Whistleblower Protection Scheme if it relates to a Discloser's personal grievance relating to their current or former employment and the information has no significant implications for CleanCo or does not amount to a breach under the Whistleblower Protection Scheme.

An additional category of disclosures protected under the Whistleblower Protection Scheme is emergency disclosures. Such disclosures can be made to journalists and members of Parliament where there is a substantial and imminent danger to the health or safety of one or more persons or to the natural environment, but only if the Discloser complies with strict requirements set out in the legislation. For more information about what qualifies as an emergency disclosure, please refer to Our Whistleblower Protection Policy.

Public Interest Act Disclosure

The PID Act provides protections for Disclosers of certain public interest disclosures. CleanCo has a Public Interest Disclosure Procedure that contains more information about public interest disclosures and should be read prior to making a public interest disclosure.

PID Act disclosures can be made by any person in respect of information about:

- A substantial and specific danger to the health or safety of a person with a disability;
- Certain contraventions and offences which are or would be a substantial and specific danger to the environment; and
- Conduct that could, if proven, be a Reprisal that relates to a previous Protected Disclosure made by the Discloser.

In addition, CleanCo employees (as public sector officers) can make a disclosure about the following public interest matters:

- Corrupt Conduct;
- Maladministration that adversely affects a person's interest in a substantial and specific way;
- A substantial misuse of public resources;
- A substantial and specific damage to public health or safety;
- A substantial and specific damage to the environment; or
- A Reprisal that relates to a previous Protected Disclosure made by Our people to CleanCo or the CCC.

To be protected under the PID Act, disclosures made by CleanCo employees must be made in accordance with this procedure and the CleanCo Public Interest Disclosure Procedure.

Public interest disclosures can be made to journalists and members of Parliament but only if the eligible Discloser complies with the strict requirements set out in the PID Act.

Approved: CEO

Author: Company Secretary

Revision: 3

Roles and Responsibilities

- The **CleanCo Board** is accountable for ensuring an appropriate framework exists governing the management of Protected Disclosures by CleanCo.
- The **Chief Executive Officer (CEO)** is accountable for implementing and administering the management of Protected Disclosures by CleanCo. The CEO designates responsibility for the operation of this procedure to the Company Secretary.
- The **Company Secretary** is responsible for:
 - Assessing the risk of Reprisal against the Discloser;
 - Providing details of the disclosure to the Legal Counsel investigating the matter, and the CEO;
 - Where appropriate, providing information about any assessment or investigation to the Discloser and the Disclosure Subject;
 - Providing training to officers and senior managers eligible to receive Protected Disclosures;
 - Offering professional support to Disclosers and, where appropriate, Disclosure Subjects; and
 - As required, reporting to the PSC, the People and Safety Committee, CEO and CleanCo's Board.
- A **CleanCo Legal Counsel** is responsible for:
 - Where nominated by CleanCo's General Counsel, Company Secretary or CEO, assessing the disclosure to determine whether it qualifies as a Protected Disclosure and advising accordingly;
 - Liaising with the CCC, ASIC or other agency, as applicable;
 - Appointing appropriately qualified parties (where available under Legal Professional Privilege), to investigate the Protected Disclosure;
 - Assisting the Company Secretary as required, to report to the PSC, the CEO and CleanCo's Board;
 - Where a Discloser requests anonymity, ensuring identifying details are removed.
- The **Manager, People and Culture** is responsible for:
 - Reviewing this procedure; and
 - Managing disciplinary proceedings in the case of false reports.
- The **Audit & Risk Committee** is responsible for managing any false reports made.

Making a Protected Disclosure

When making a Protected Disclosure You must:

- Make disclosures honestly and on objectively reasonable grounds. This means You must make the disclosure with a genuine belief in its truth; and
- Provide as complete details as You are able.

A Protected Disclosure may be made to the Company Secretary via the following methods:

Phone:	0439 898 729
Email:	companysecretary@cleancoqld.com.au
Mail:	Protected Disclosures C/- Company Secretary CleanCo Queensland Ltd Level 32, 12 Creek Street Brisbane QLD 4000

Protected Disclosure Procedure

CleanCo encourages Disclosers to provide as complete details as possible, including as much information as possible about the suspected wrongdoing, including:

- Who was involved
- What happened
- When and where it happened
- Whether there were any witnesses, and if so, who they were
- Any evidence that supports the Protected Disclosure
- Any further information that could help investigate the Protected Disclosure.

Although not mandatory, providing personal details will assist CleanCo to efficiently and effectively assess and investigate the subject matter of the Protected Disclosure and to protect the Discloser from Reprisal.

If a report is being made in writing (whether by email or otherwise), please identify the report with the words 'Whistleblower Report' or 'Public Interest Disclosure', as appropriate, and mark it as confidential. However, failing to mark the report in this way will not stop it from qualifying for the relevant protection under the Australian Whistleblower Protection Scheme or PID Act (as the case requires).

Disclosers are entitled to seek their own independent legal advice in relation to disclosure.

A report of breach of Our Whistleblower Protection Policy may be made to a CleanCo director, officer or senior manager under this procedure.

Receiving a Protected Disclosure

CleanCo will use reasonable endeavours to investigate any Protected Disclosures that it receives within the following timeframes:

- Reports will be assessed and considered within [14 days of receipt of such report
- If CleanCo decides to commence an investigation, the investigation will be completed within two months (however this timeframe may be longer having regard to the nature of the Reportable Conduct and the circumstances).

On receipt of a disclosure, CleanCo's Company Secretary and a CleanCo Legal Counsel will assess whether the disclosure qualifies as a Protected Disclosure. If there is any doubt as to whether a matter is a Protected Disclosure, further information may be obtained to inform the decision. If doubt still remains, the matter will be considered and managed as a Protected Disclosure. Those matters that are public interest disclosures will be dealt with in accordance with the Public Interest Disclosure Procedure, which aligns with this procedure. In the event that there are any inconsistencies between this procedure and the Public Interest Disclosure Procedure, the Public Interest Disclosure Procedure will govern the way in which CleanCo deals with public interest disclosures.

Where a Discloser states they are making a Protected Disclosure, but it is assessed that the matter is not a Protected Disclosure, CleanCo will advise the Discloser that the information was received but was not assessed as a Protected Disclosure, and reasons for the decision will be provided. The Discloser will also be notified of any review rights they have if they are dissatisfied with the decision and how to request a review, any action that CleanCo proposes to take in relation to the matter, and any other options the Discloser has in relation to the matter.

Protected Disclosure Procedure

Once a matter has been assessed as a Protected Disclosure, CleanCo will advise the Discloser:

- That their information has been received and assessed as a Protected Disclosure
- The action to be taken by CleanCo in relation to the disclosure, which could include referring the matter to an external agency, or investigating
- The likely timeframe involved
- The name and contact details of the CleanCo support officer they can contact for updates
- Of the Discloser's obligations regarding confidentiality
- The protections the Discloser has under the New Whistleblower Laws or the PID Act
- The commitment of CleanCo to keep appropriate records and maintain confidentiality except where permitted under the PID Act
- How updates regarding intended actions and outcomes will be provided to the Discloser.

If a Protected Disclosure has been made anonymously and the Discloser has not provided any contact details, CleanCo will not be able to acknowledge the Protected Disclosure or provide any updates.

If it is established there is a Protected Disclosure, CleanCo:

- May refer the Protected Disclosure to another authority that is better able to deal with the Protected Disclosure (eg if the Protected Disclosure concerns wrongdoing by that agency or an employee of that agency). Before referring the Protected Disclosure to another authority or agency, CleanCo will conduct a risk assessment, and will not proceed with the referral if there is an unacceptable risk of Reprisal
- Will, where required by law, report the Protected Disclosure or elements of it to the appropriate external authority which could include ASIC, APRA, CCC, the Commissioner of Taxation, or the AFP
- Will, where appropriate, undertake an investigation or engage an external investigator
- Will, except as required to investigate the Protected Disclosure or permitted by law, keep confidential information identifying the Discloser or Disclosure Subject, and information disclosed by the Protected Disclosure
- Will ensure proper records are kept and that appropriate reporting occurs.

Making a Protected Disclosure entitles You to support and protection from reprisals. You must comply with this Protected Disclosure Procedure when making a Protected Disclosure.

Supporting Disclosers and Managing Reprisals

By making a Protected Disclosure, a Discloser become entitled to support and protection from Reprisals. Upon receiving a Protected Disclosure, CleanCo will assess the risk of Reprisal against the Discloser.

The nature and level of support given to Disclosers depends on the circumstances of the Protected Disclosure and may include:

- Offering professional support and assistance via CleanCo's Human Resources Team and Employee Assistance Programme (once established)
- Reasonably informing the Discloser about the assessment and any investigation as appropriate, including the progress and outcome of any investigation.

Protections and Rights

The New Whistleblower Laws require CleanCo to ensure fair treatment of Disclosers and those mentioned in disclosures that qualify for protection at law or to whom such disclosures relate.

Protection for Disclosers

Confidentiality - Anonymous disclosures are permitted and the disclosure of the identity of individuals making a Protected Disclosure, or information likely to lead to their identification is prohibited. Protection of Disclosers is further outlined in CleanCo's Whistleblower Protection Policy. Except as required or permitted by law, CleanCo will make every attempt to protect confidentiality, including the identity of the Discloser.

No Reprisal - CleanCo will ensure that Disclosers are not subject to Reprisal because of their status as a Discloser. Anyone victimising or threatening the Discloser is guilty of an offence and may be liable for damages. If any CleanCo employees are found to have engaged in reprisal or detrimental action, they may be subject to disciplinary action, up to and including termination of employment. In addition to these protections, Disclosers who make a Protected Disclosure may be able to bring a claim under the Corporations Act, Tax Administration Act or PID Act if they believe they have been subjected to Reprisal. Such claims would be brought under the process set out in the *Anti Discrimination Act* or the *Fair Work Act*.

No legal action - CleanCo will not pursue any civil, criminal, administrative or contractual action against a Discloser because they have made a Protected Disclosure. If the Discloser has personally engaged in serious misconduct, illegal conduct, or has wilfully been involved in the Reportable Conduct which is the subject of a Protected Disclosure, they are not protected against liability for their own conduct.

Rights of Disclosure Subject

The Disclosure Subject (ie the individual who is the subject of the Protected Disclosure) has the following rights:

- Treatment in accordance with the principles of natural justice;
- Access to support via any available employee assistance program; and
- To receive information about the disclosure and any investigation, as appropriate.

False or Misleading Information

You are required to make disclosures honestly and on objectively reasonable grounds. You must not intentionally provide false or misleading information when making a Protected Disclosure or otherwise in connection with any assessment or investigation of a Protected Disclosure.

If You are found to have intentionally provided false or misleading information, disciplinary action may be taken against You. In some circumstances, providing false or misleading information could be a criminal offence.

Record Keeping

In accordance with its obligations under the PID Act and the *Public Records Act 2002*, CleanCo will ensure that accurate data is collected about the receipt and management of Protected Disclosures. Anonymised data will be reported to the Officer of the Queensland Ombudsman in their role as the oversight agency.

General

This procedure sets out how CleanCo will manage Protected Disclosures. This procedure is not a term of any contract, including any contract of employment and does not impose any contractual duties, implied or otherwise, on CleanCo. All employees, directors, contractors, suppliers, partners and consultants of CleanCo will be made specifically aware of whistleblower protection laws including Protected Disclosures, in addition to attending appropriate and relevant training. This procedure may be varied by CleanCo from time to time and will be reviewed annually.

References

The following CleanCo policies and procedures apply to this procedure:

- Code of Conduct
- Anti-bribery and Corruption Policy
- Fraud and Corruption Prevention Policy
- Whistleblower Protection Policy
- Protected Disclosure Procedure.

The following legislation applies to this procedure:

- *Anti-Discrimination Act 1991* (Qld)
- *Australian Securities and Investments Commission Act 2001* (Cth)
- *Crime and Corruption Act 2001* (Qld)
- *Corporations Act 2001* (Cth), in particular, Part 9.4AAA – Protection for Whistleblowers
- *Public Interest Disclosure Act 2010* (Qld)
- *Public Records Act 2002* (Qld)
- *Fair Work Act 2009* (Cth)
- *Taxation Administration Act 1953* (Cth)

Definitions

The following definitions apply to this procedure:

Australian Federal Police (AFP)	Refers to the Australian Federal Police which is a law enforcement organisation providing investigation and operational support, security risk management, security vetting and information services to assist the public.
Australian Prudential Regulation Authority (APRA)	Refers to the Australian Prudential Regulation Authority which is an independent, statutory authority supervising institutions across banking, insurance and superannuation, accountable to the Australian Parliament.
Australian Securities and Investments Commission (ASIC)	Refers to the Australian Securities and Investment Commission which is responsible for enforcing the corporate whistleblower protection regime, including where a Whistleblower may suffer detriment for alleging breaches of laws outside of ASIC's regulatory responsibilities.
CleanCo	Refers to CleanCo Queensland Limited.
Corporations Act	<i>Corporations Act 2001</i> (Cth)
Corrupt Conduct	As defined in the <i>Crime and Corruption Act 2001</i> (Qld). Under the Crime and Corruption Act, there are two different types of corrupt conduct.

"Type A" corrupt conduct involves conduct that affects, or could affect, a Public Official so that the performance of their functions or the exercise of their powers:

- is not honest or impartial; or
- knowingly or recklessly breaches public trust; or
- involves the misuse of agency-related information or material.

Common examples of Type A corrupt conduct include fraud and theft, extortion, unauthorised release of information, obtaining or offering a secret commission and nepotism.

"Type B" corrupt conduct involves specific types of conduct that impair, or could impair, public confidence in public administration. This may include:

- collusive tendering; or
- fraud relating to an application for a licence, permit or other authority relating to public health or safety; the environment; or the State's natural, cultural, mining or energy resources; or
- dishonestly obtaining public funds or State assets; or
- evading a State tax, levy or duty or fraudulently causing a loss of State revenue; or
- fraudulently obtaining or retaining an appointment.

Both Type A and Type B corrupt conduct must be either a criminal offence or serious enough to warrant dismissal.

Crime and Corruption Commission (CCC)	Refers to the Crime and Corruption Commission which is a statutory body set up to combat and reduce the incidence of major crime and corruption in the public sector in Queensland. Its functions and powers are set out in the <i>Crime and Corruption Act 2001</i> .
Discloser	Also known as a 'Whistleblower', refers to an individual who alerts CleanCo and/or a regulatory authority to Reportable Conduct, including a Protected Disclosure.
Disclosure Subject	Refers to the individual whose conduct is the subject of the Protected Disclosure.
Fair Work Act	<i>Fair Work Act 2009</i> (Cth)
Maladministration	Means
New Whistleblower Laws	Means the <i>Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019</i> (Cth)
Public Interest Disclosure Act (PID Act)	<i>Public Interest Disclosure Act 2010</i> (Qld)
Public Service Commission (PSC)	The Public Service Commission is an independent central agency of government with key responsibilities for workforce policy, strategy, leadership and organisational performance across the Queensland public service.
Related Body Corporate	Where a body corporate is: (a) a holding company of another body corporate; or (b) a subsidiary of another body corporate; or (c) a subsidiary of a holding company of another body corporate; the first-mentioned body and the other body are related to each other.
Reportable Conduct	This refers to any conduct which: <ul style="list-style-type: none"> ▪ Is or could be dishonest, fraudulent, corrupt or unethical; ▪ Is or could be an illegal or criminal act (including but not limited to theft, drug use or sale, violence or threatened violence and criminal damage to property); ▪ Is a repeated breach of CleanCo Policy or administrative processes; ▪ Is or could be a breach of commonwealth or state legislation or local authority by-laws; ▪ Comprises an unsafe work practice(s) involving substantial risk to the health and safety to CleanCo employees and suppliers, or to the public; ▪ Causes or may cause financial or non-financial loss or damage to CleanCo or is otherwise detrimental to CleanCo's interests; ▪ Is or could be a Reprisal that relates to a previous disclosure of Reportable Conduct; or ▪ Is any deliberate concealment of any of the above.
Reprisal	Means causing, attempting to cause or attempting to induce a person to cause detriment to a person because, or in the belief that, that person or someone else:

- Has made or intends to make a disclosure about Reportable Conduct; or
- Is, has been, or intends to be, involved in proceedings under whistleblower protection laws, against any person.

Broadly this includes:

- Dismissing a Discloser;
- Injuring a Discloser in their employment;
- Altering a Discloser's position or duties to their disadvantage;
- Discriminating between a Discloser and other employees;
- Harassing or intimidating a person;
- Damaging a person's property, reputation, business or financial position;
- Any other damage to a person;
- Making threats of reprisal or detriment; and
- Encouraging or conspiring with others to cause detriment to a Discloser.

Tax Administration Act

Tax Administration Act 1953 (Cth)
