

Purpose

The purpose of this Whistleblower Protection Policy (**Policy**) is to:

- promote an open and transparent culture within CleanCo and commitment to a fair workplace;
- encourage reporting of known or suspected misconduct in relation to CleanCo;
- outline the processes and procedures for the disclosure, investigation and resolution of reports of known or suspected misconduct in relation to CleanCo; and
- outline how CleanCo will support and protect individuals who make such reports.

Scope

This Policy applies to all current and former CleanCo officers, employees, consultants, associates, contractors and suppliers (including their employees). It extends to spouses, dependents, and other relatives of such persons (**Discloser**).

When does this Policy apply?

This Policy applies to reports of known or reasonably suspected misconduct in relation to CleanCo which qualify for protection under the Whistleblower Protection Laws, that is, the report is made:

- by a **Discloser**;
- about **Reportable Conduct**;
- to an **Eligible Recipient**,

regardless of whether or not the report is made anonymously (**Protected Disclosure**).

This Policy does not specifically apply to disclosures made under the *Public Interest Disclosure Act 2010* (Cth) (**PID Act**). Persons wishing to make a disclosure under the PID Act should instead refer to CleanCo's Public Interest Disclosure Procedure. However, where a disclosure made under the PID Act also qualifies as a Protected Disclosure, CleanCo will deal with the disclosure under this Policy.

Reportable Conduct

Reportable Conduct refers to misconduct, or an improper state of affairs or circumstances, in relation to CleanCo. Reportable Conduct includes conduct which:

- is dishonest, fraudulent or corrupt, including bribery or another activity;
- is illegal or unethical;
- is potentially damaging to CleanCo, an employee or a third party;
- amounts to an abuse of authority;
- may cause financial loss, reputational damage or be otherwise detrimental to CleanCo's interests;
- involves harassment, discrimination, victimisation or bullying;
- concerns potential tax misconduct or an improper state of affairs; or
- involves any other kind of serious impropriety, including in relation to health, safety & the environment concerns.

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A purely personal work-related grievance is not Reportable Conduct and should instead be raised under the Complaints Procedure. A purely personal work-related grievance refers to a matter which concerns the Discloser's employment (or former employment) which may have implications for them personally, but does not have significant implications for CleanCo or its business, and does not involve allegations of misconduct or an improper state of affairs or circumstances.

However, in certain circumstances concerns about a personal work-related grievance should still be raised under this Policy, such as if:

- the personal work-related grievance includes information about Reportable Conduct, or the Discloser's concerns about Reportable Conduct includes or is accompanied by a personal work-related grievance;
- the personal work-related grievance concerns tax avoidance behaviour or other tax issues, provided that the Discloser considers the information contained in their report may assist the recipient to perform their duties under a taxation law with respect to CleanCo;
- the Discloser knows or has reasonable grounds to suspect that the personal work-related grievance concerns a breach of employment or other laws punishable by imprisonment for a period of 12 months or more, represents a danger to the public or otherwise suggests misconduct beyond their personal circumstances; or
- the Discloser is suffering from or has been threatened with detriment for making a Protected Disclosure, or for seeking legal advice or legal representation about the operation of the Whistleblower Protection Laws.

Values

Genuine:

- Committed to compliance and accountability with whistleblower obligations.

Collaborative:

- Sharing and displaying information relating to whistleblower obligations available to our people and stakeholders.
- Implementing a best practice framework for whistleblower obligations.
- Embracing a positive culture of complying with whistleblower obligations.

Curious:

- Understanding and complying with whistleblower obligations.
- Monitoring and managing our approach to complying with whistleblower obligations, with a critical review every two years.

Courageous:

- Empowering our people to raise concerns about Reportable Conduct, including breaches of this Policy.

Roles and Responsibilities

- The **Board** is accountable for ensuring an appropriate framework exists governing the management of Reportable Conduct by CleanCo.
- The **Audit & Risk Committee** is responsible for managing false reports made.
- The **CEO** is accountable for implementing and administering the management of Reportable Conduct by CleanCo. The CEO designates responsibility for the operation of this Policy to the Company Secretary.

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- The **Company Secretary** is the person that is responsible for:
 - managing all reports of Reportable Conduct;
 - providing training to all staff;
 - identifying systemic issues or trends, correcting them and increasing awareness;
 - formally communicating this Policy to all staff at least once a year and at induction of new staff; and
 - regularly reporting on cases of Reportable Conduct to the Audit & Risk Committee.
- **General Managers** are responsible for taking Reportable Conduct to the Company Secretary.
- All **Disclosers** are responsible for complying with this Policy.
- **Eligible Recipients** are responsible for receiving Protected Disclosures. The Eligible Recipients relevant to CleanCo include:
 - any of the persons named below, who have been authorised by CleanCo to receive Protected Disclosures;
 - any of CleanCo's other officers (including directors) or senior managers;
 - CleanCo's internal or external auditors;
 - a registered tax agent or an employee with tax functions, if the Reportable Conduct relates to tax;
 - a lawyer (for the purposes of obtaining legal advice or representation, even in the event that the lawyer concludes that the report is not a Protected Disclosure), ASIC, APRA or the Commissioner of Taxation (or any other prescribed regulators); or
 - a journalist or a member of Parliament, but only where a matter of public interest is concerned, or there is an emergency. It is to understand the criteria for making public interest (under the Whistleblower Protection Laws) or emergency disclosures. For more information about these criteria, Disclosers should refer to ASIC Information Sheet 239 available at <https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/whistleblower-rights-and-protections/>.

Reporting

A Discloser who is aware of known, suspected, or potential cases of Reportable Conduct is expected to make a report under this Policy to the General Manager Reputation, the Company Secretary or the CEO.

All reports made under this Policy will be escalated to the Company Secretary, communicated via the following methods:

Phone: 0439 898 729

Email: companysecretary@cleancoqld.com.au

Mail: Reportable Conduct

C/- Company Secretary PO Box 952

Brisbane QLD 4000

CleanCo also provides a confidential external service for anonymous complaints. This whistleblower service is “Your Call”, available on CleanCo’s website. An anonymous report can be made online at www.yourcall.com.au/report or by calling 1300 790 228 Monday to Friday 9am – 12pm AEST except Public Holidays. A person who makes an anonymous report can also choose to remain anonymous over the course of the investigation and after the investigation is finalised.

Reports may also be made to any other of CleanCo’s Eligible Recipients.

Persons disclosing must ensure as far as possible, that reports are factually accurate, complete, from first-hand knowledge, presented in an unbiased fashion (and any possible perception of bias is disclosed) and without material omission. Reports should be titled 'whistleblower report' and be marked 'confidential'.

Investigation

CleanCo will investigate all matters reported under this Policy as soon as possible and in any event within 14 days of receipt. Any investigation will endeavour to be completed within 2 months. CleanCo may initiate a conversation with the Discloser about obtaining further information.

To the extent appropriate, CleanCo will provide confidential feedback regarding the investigation's progress and/or outcome (subject to privacy considerations). With the Discloser's consent, the Company Secretary may appoint a person to assist in the investigation.

The Company Secretary will report to the Audit & Risk Committee on the number and type of whistleblower incident reports annually (excluding names). Serious and/or material Reportable Conduct may be immediately referred to the Audit & Risk Committee.

The actual process involved in investigating a report will vary depending on the nature and subject of the report.

Protection of Disclosers

The following protections under the Whistleblower Protection Laws are available where a report made under this Policy qualifies as a Protected Disclosure.

Identity protection (confidentiality)

It is against the law for CleanCo or any other person to identify a Discloser, or disclose information that is likely to lead to the identification of the Discloser, unless the information is disclosed:

- to ASIC, APRA or a member of the Australian Federal Police;
- to a lawyer for the purposes of obtaining legal advice or legal representation about the Whistleblower Protection Laws;
- to any other person or body prescribed by regulations;
- with the consent of the Discloser;
- without the consent of the Discloser, provided that:
 - the information does not include the Discloser's identity;
 - CleanCo has taken all reasonable steps to reduce the risk that the Discloser will be identified from the information; and
 - it is reasonably necessary for investigating the matters raised in the report.

Upon receiving a report under this Policy, CleanCo will not reveal the identity of a Discloser unless the disclosure of such information is made in accordance with the exceptions outlined above. All files and records created from an investigation will be retained under strict security. All reports made under this Policy will be strictly confidential.

When investigating concerns raised, CleanCo may need to disclose information other than the identity of the Discloser which could lead to disclosure of the Discloser's identity to persons assisting CleanCo's Company Secretary with the investigation.

A Discloser should contact the Company Secretary if they believe that their confidentiality has been breached.

Protection from detriment and victimisation

It is against the law for CleanCo or any other person to engage in (or threaten to engage in) conduct that causes detriment to a Discloser (or another person), in relation to a Protected Disclosure, if:

- the person believes or suspects that the Discloser (or another person) made, may have made, proposes to make or could make a Protected Disclosure; and

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- the belief or suspicion is the reason, or part of the reason, for the conduct.

CleanCo is committed to ensuring that Disclosers making a Protected Disclosure are treated fairly and do not suffer any detriment or victimisation. Any person who is subjected to detrimental treatment as a result of making a Protected Disclosure should inform their General Manager Reputation, the Company Secretary or the CEO.

A person may seek compensation and other remedies through the courts if:

- they suffer detrimental conduct because of a Protected Disclosure (whether or not they made the report); and
- CleanCo fails to take reasonable precautions and exercise due diligence to prevent that detrimental conduct.

Protection from civil, criminal and administrative liability

Disclosers who make a Protected Disclosure are also protected from any of the following in relation to their report:

- civil liability (e.g. any legal action against the Discloser for breach of an employment contract, duty of confidentiality or another contractual obligation);
- criminal liability (e.g. attempted prosecution of the Discloser for unlawfully releasing information, or other use of the information contained in the report against the Discloser in a prosecution (other than for making a false disclosure)); and
- administrative liability (e.g. disciplinary action for making the Protected Disclosure).

These protections do not apply in relation to any misconduct the Discloser may have engaged in that is revealed in the investigation of their report (except for in limited circumstances relating to market misconduct – see ASIC Immunity Policy dated February 2021). However, Disclosers involved in the Reportable Conduct reported by them may be provided with immunity or due consideration from internal disciplinary proceedings, by agreement with CleanCo.

Ensuring fair treatment of individuals mentioned in a report

The Company Secretary will also ensure that, provided it is practical and appropriate to so:

- the details of individuals mentioned in a Protected Disclosure are handled confidentially;
- any person who is the subject of a Protected Disclosure is advised about the subject matter of the report as and when required by principles of natural justice and procedural fairness, and prior to any actions being taken; and
- any person who is the subject of any report made under a Protected Disclosure receives appropriate support services.

Compliance

Any breach of the obligations contained in this Policy may result in disciplinary action being taken up to and including termination of employment by CleanCo.

Where it is established by the Audit & Risk Committee that a Discloser has made a false report of Reportable Conduct, they will be subject to disciplinary proceedings. However, a Discloser may still qualify for protection even if their report turns out to be incorrect.

Further information about this Policy

To obtain additional information about this Policy, including whether a matter is within the scope of this Policy or the Whistleblower Protection Laws generally, please contact the Company Secretary.

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Alternatively, you may wish to seek independent legal advice.

This Policy will be available in SharePoint under Controlled Documents.

References

This Policy is to be read with:

- Code of Conduct
- Complaints Procedure
- Disclosure Procedure
- Fraud and Corruption Control Policy
- Risk Management Policy
- Compliance Framework

The following legislation and policies are applicable to this Policy:

- ASIC Immunity Policy, February 2021
- *Corporations Act 2001 (Cth)*, including regulations made for the purposes of that Act
- *Taxation Administration Act 1953 (Cth)*, including regulations made for the purposes of that Act
- *Public Interest Disclosure Act 2010 (Qld)*

Definitions

The following definitions apply to this Policy:

APRA	Australian Prudential Regulation Authority
ASIC	Australian Securities and Investment Commission
CleanCo	CleanCo Queensland Limited ACN 628 008 159.
Whistleblower Protection Laws	means Part 9.4AAA <i>Corporations Act 2001 (Cth)</i> and, as applicable, Part IVD <i>Taxation Administration Act 1953 (Cth)</i> .

Document governance

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Version control

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1	June 2019	Initial document	Board
2	December 2019	Revised document	Board
3	June 2020	Review and consolidation of CleanCo's Governance requirements	Board
4	March 2021	Revised document	Board