

Introduction and Purpose

CleanCo 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. The purpose of this policy is to:

- Promote an open and transparent culture within CleanCo
- Encourage reporting where there is a reasonable belief that the conduct of a person(s) has been corrupt, illegal or unethical
- Demonstrate CleanCo's commitment to a fair workplace and outline the process for managing conduct that should be reported
- Protect the confidentiality of individuals who report conduct so that they may do so without fear of intimidation, disadvantage or reprisal
- Assist in ensuring that matters of Reportable Conduct and/or unethical behaviour are identified and dealt with appropriately.

Reportable Conduct

Reportable Conduct refers to conduct which:

- Is dishonest, fraudulent or corrupt, including bribery or other activity in breach of CleanCo's *Anti-bribery and Corruption Policy*
- Is illegal (such as theft, drug sale or use, violence, harassment or intimidation, criminal damage to property or other breaches of state or federal law)
- Is unethical (such as dishonestly altering company records or data, adopting questionable accounting practices or wilfully breaching CleanCo's *Code of Conduct* or other policies or procedures)
- Is potentially damaging to CleanCo, a CleanCo employee or a third party, such as unsafe work practices, environmental damage, health risks or abuse of CleanCo property or resources
- Amounts to an abuse of authority
- May cause financial loss to CleanCo or damage its reputation or be otherwise detrimental to CleanCo's interests
- Involves harassment, discrimination, victimisation or bullying
- Concerns potential misconduct or an improper state of affairs or circumstances in relation to CleanCo's tax affairs
- Involves any other kind of serious impropriety.

Reportable Conduct does not generally include personal work-related grievances unless grievance is about victimisation and detriment suffered by the person making the report because they have made a whistleblower report to CleanCo or if the personal work-related grievance relates to a broader matter that is likely to have significant implications for CleanCo.

Personal work-related grievances are grievances relating to the Discloser's employment that have implications for the Discloser personally (such as a conflict between the Discloser and another employee or a decision about the Discloser's promotion or a decision to suspend, discipline or terminate the Discloser's employment). If you are unsure whether the conduct is Reportable Conduct and falls under this Policy, or alternatively is a personal work-related grievance, then you can report it under this Policy in the first instance or please refer to the Issue Resolution Procedure.

Scope

This policy has coverage which extends beyond CleanCo employees and directors. It applies to current and former CleanCo officers, employees, associates, contractors and suppliers (including their employees) who wish to report Reportable Conduct regarding CleanCo activities, whether on our sites or elsewhere. It extends to spouses, dependents, and other relatives of such persons. Such individuals may make a report under this policy if he or she believes that a CleanCo director, officer, employee, contractor, supplier, tenderer or other person who has business dealings with CleanCo has engaged in Reportable Conduct (**'Discloser'**).

This policy does not deal with personal work-related grievances (explained above) which are managed under separate policies and procedures.

Roles and Responsibilities

- **CleanCo Board** is accountable for ensuring an appropriate framework exists governing the management of Reportable Conduct by CleanCo.
- The **Chief Executive Officer (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.
- 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 communicating this within CleanCo to increase 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**;
- The **General Manager, Corporate Services** is responsible for:
 - Reviewing and approving this policy;
 - Managing any reports of Reportable Conduct received directly from individuals; and
 - Managing disciplinary proceedings in the case of false reports.
- **In-house Counsel** (lawyers working for CleanCo) may also receive disclosures and must ask for Discloser consent to pass on Discloser identity or other information in accordance with CleanCo's Whistleblower Protection Policy, and if anonymity is requested ensure identifying details are removed.
- The **Audit & Risk Committee** is responsible for managing false reports made.
- **Senior Leaders** and **General Managers** are responsible for taking Reportable Conduct to the Company Secretary.

How to make a report

A Discloser who is aware of known, suspected, or potential cases of Reportable Conduct is expected to make a report under this policy. CleanCo has several channels for making a report about any issue or behaviour considered to be Reportable Conduct. The matter may be raised with any of the following:

- the Discloser's manager or General Manager within the team. Anyone in receipt of a report must take the matter to the Company Secretary.
- directly to the Company Secretary, CEO or the GM Corporate Services. Reports to the Company Secretary may be communicated via the following methods:

Phone: 0439 898 729

Email: companysecretary@cleancoqld.com.au

Mail: Reportable Conduct

C/- Company Secretary

12 Creek Street

Brisbane QLD 4000

CleanCo provides a confidential external service for anonymous complaints. This whistleblower service is "Your Call". An anonymous approach 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.

Confidential whistleblowing service details will also be available on the CleanCo Queensland website.

Other ways to communicate issues includes contacting:

- CleanCo's internal or external auditors or
- if the report relates to CleanCo's tax affairs, a registered tax agent or BAS agent of CleanCo or an employee or officer of CleanCo who has functions or duties that relate to CleanCo's tax affairs.

Reports may also be made under the Australian whistleblower laws to a lawyer for the purposes of obtaining legal advice or representation, the Australian Securities and Investments Commission, the Australian Prudential Regulation Authority, or the Commissioner of Taxation, as appropriate.

In more specific and limited circumstances, a whistleblower report will also be protected if it is made to a journalist or a member of Parliament. These circumstances are where a matter of public interest is concerned, or there is an emergency.

A 'public interest disclosure' is the disclosure of information to a journalist or a parliamentarian, where:

- at least 90 days have passed since the discloser made the disclosure to the Australian Securities and Investments Commission, the Australian Prudential Regulation Authority, or the Commissioner of Taxation
- the Discloser does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure
- the Discloser has reasonable grounds to believe that making a further disclosure of the information is in the public interest
- before making the public interest disclosure, the Discloser has given written notice to the body to which the previous disclosure was made that:
 - includes sufficient information to identify the previous disclosure; and
 - states that the Discloser intends to make a public interest disclosure.

An 'emergency disclosure' is the disclosure of information to a journalist or parliamentarian, where:

- the Discloser has previously made a disclosure of the information to the Australian Securities and Investments Commission, the Australian Prudential Regulation Authority, or the Commissioner of Taxation

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- the Discloser has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment
- before making the emergency disclosure, the Discloser has given written notice to the body to which the previous disclosure was made that:
 - includes sufficient information to identify the previous disclosure
 - states that the Discloser intends to make an emergency disclosure
- 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.

In-House Legal Counsel may also be approached when making a report, for the purposes of obtaining legal advice. A report may be submitted anonymously for individuals not wishing to disclose their identity. In any case and at all times, discussions will remain confidential. Disclosers 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.

If a report is being made in writing (whether by email or otherwise), please identify the report with the words 'Whistleblower report' and mark it as confidential. However, failing to mark the report in this way will not stop it from qualifying for protection under Australian whistleblower laws.

Investigation of Reportable Conduct

CleanCo will investigate all matters reported under this policy as soon as possible after it is reported to the Company Secretary, and in any event will use reasonable endeavours to investigate such matters 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 (2) months (however this timeframe may be longer having regard to the nature of the Reportable Conduct and the circumstances).

With the Discloser's consent the Company Secretary may appoint a person to assist in the investigation. Wherever possible, CleanCo will provide feedback to the Discloser regarding the investigation's progress and/or outcome (subject to considerations of the privacy of those against whom allegations are made). The investigation will be conducted in an objective and fair manner, and otherwise as is reasonable and appropriate having regard to the nature of the Reportable Conduct and the circumstances. Disclosers must maintain confidentiality of all such reports and not disclose details to any person.

If it is not possible to carry out an investigation based on the information provided in the whistleblower report, to the extent possible, CleanCo will initiate a conversation with the Discloser about obtaining further information. To the extent appropriate, CleanCo will report back to the Discloser on the outcome of the investigation. However, CleanCo notes that it may not be possible to provide a Discloser with all details of the investigation in some circumstances. For example, where an investigation has resulted in disciplinary action for other employees.

The Company Secretary will report to the Audit & Risk Committee on the number and type of whistleblower incident reports annually, to enable CleanCo to address any issues at a team and/or organisational level. These reports will be made on a 'no names' basis, maintaining the confidentiality of matters raised under this policy. Serious and/or material Reportable Conduct will be considered by the Company Secretary for immediate referral to the Audit & Risk Committee.

Protection of Disclosers

Identity and confidentiality

Subject to compliance with legal requirements, upon receiving a report under this policy, CleanCo will not, nor will any manager or the Company Secretary, disclose any particulars suggesting or revealing the identity of a Discloser without first obtaining his or her consent. Any disclosure made will be handled on a strictly confidential basis. However, the Company Secretary may disclose the complaint without the Discloser's consent to ASIC, APRA, CCC, or AFP.

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 identification to persons who are assisting CleanCo's Company Secretary with the investigation because it is necessary for the purpose of the investigation. CleanCo will take all reasonable steps to minimise the risk that a Discloser is able to be identified in these circumstances.

Where a Discloser believes that their confidentiality has been breached, the Discloser should contact a person to whom a whistleblowing report may be made under this Policy.

Reports can be made anonymously. However, anonymous whistleblower reports may limit the ability to investigate the report.

Files and Records

All files and records created from an investigation will be retained under strict security. 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), is prohibited without the Discloser's consent. Such disclosure would be a breach of this policy and will be regarded as a serious matter dealt with under CleanCo's disciplinary procedures.

Fairness

CleanCo is committed to ensuring that those making a report are treated fairly and do not suffer any disadvantage. Disclosers subjected to detrimental treatment as a result of making a report under this policy should inform their line manager or General Manager. If the matter is not remedied, it should be raised in accordance with this policy. Detrimental treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats or other unfavourable treatment connected with making a report. Any CleanCo employee, director, contractor, partner, supplier or consultant found to have dismissed, demoted, harassed, or discriminated against a Discloser by reason of their status as a Whistleblower, will be subjected to disciplinary measures. Disclosers involved in the Reportable Conduct may be provided with immunity or due consideration from disciplinary proceedings, by agreement with CleanCo. CleanCo, however, has no power to provide immunity from criminal prosecution.

All CleanCo employees will receive training on this policy and your rights and obligations under it. All employees who may receive whistleblower reports will also receive training on how to respond to them.

Protected Disclosures

Protected Disclosure refers to a qualifying disclosure of information in relation to Reportable Conduct of CleanCo employees, directors, contractors, suppliers, partners and consultants under the statutory regimes of the Public Interest Disclosure Act, or Whistleblower protection provisions in Part 9.4AAA of the Corporations Act and the *Taxation Administration Act 1953*. The New Whistleblowing Laws have opened up the ways to make a protected disclosure and the protection given to Disclosers.

Disclosers must comply with CleanCo's *Protected Disclosure Procedure* when making a protected disclosure. Making a protected disclosure entitles Disclosers to support and protection from Reprisals.

Protection from victimisation

As a whistleblower, you are protected from victimisation. Victimisation is where a person (the victimiser) causes detriment to another person with the belief or suspicion that the other person made, may have made, proposes to make, or could make a whistleblower report and that belief or suspicion is or forms part of the reasons for the victimising conduct.

Victimising conduct also includes threats (express or implied, conditional or unconditional) to cause detriment. 'Detriment' may come in many forms and includes (but is not limited to):

- dismissal
- 'injury' in a person's employment
- altering a person's employment status to their disadvantage
- discrimination between a person and other employees
- harassment or intimidation
- harm or injury (including psychological harm)
- damage to a person's property, reputation, business or financial position.

CleanCo considers victimisation to be misconduct and takes any behaviour of this kind seriously. If you feel that you have been victimised because of concerns that you have raised, or if you become aware that someone else has been victimised because of concerns that they have raised, you should report it immediately to GM Corporate Services or the Company Secretary].

Penalties and prosecutions

There are steep penalties and the potential for criminal prosecution for those who engage in victimising conduct.

Protection from civil, criminal and administrative liability

Whistleblowers cannot be subject to any civil, criminal or administrative liability for making a whistleblower report and no contractual or other remedy may be enforced or right exercised against a whistleblower on the basis of the report.

If the report is made to ASIC, APRA, or the Commissioner of Taxation (or other prescribed regulators) or is an emergency disclosure, the information contained in the report cannot be admissible in evidence against the person in criminal proceedings or in proceedings for the imposition of a penalty other than proceedings concerning the falsity of the information.

Compensation and other court orders

Where a victimiser has caused detriment to a whistleblower, there are broad powers to remedy the situation. It is possible for the court to make orders that:

- a victimiser, or an employee or officer of a body corporate who was involved in the victimisation of a person by the body corporate pay compensation to the individual for loss, damage or injury
- an injunction be made preventing, stopping or remedying the effects of the victimising conduct

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- employment be reinstated in circumstances where the person was dismissed as part of the victimising conduct or
- exemplary damages be awarded.

Other assistance that we offer

CleanCo can offer you the assistance of particular People & Culture person. CleanCo would be happy to discuss who might be an appropriate person to provide you with that support at the time you make your report.

Compliance

Any breach of the obligations contained in this policy may result in disciplinary action being taken up to and including termination of employment or other engagement by CleanCo. A release of information in breach of this policy will be regarded as a serious matter and will be dealt with under CleanCo's disciplinary procedures. Under New Whistleblower Laws introduced in July 2019 civil and criminal penalties have increased for individuals and body corporates who disclose a Whistleblower's identity without authorisation or victimise a Whistleblower. Where it is established by the Audit & Risk Committee that a Discloser has made a false report of Reportable Conduct (including where the allegation has been made maliciously, vexatiously or without any basis), her or she will be subjected to disciplinary proceedings, including summary dismissal.

General

This policy summarises CleanCo's position on whistleblowing and will be reviewed annually. The policy is not a term of any contract, including any contract of employment and does not impose any contractual duties, implied or otherwise, on CleanCo. This policy may be varied by CleanCo from time to time. All employees, directors, contractors, suppliers, partners and consultants of CleanCo will be made specifically aware of whistleblower protection laws and are required to attend appropriate and relevant training.

References

The following policies and legislation should be read with this policy:

- *Australian Securities and Investments Commission Act 2001* (Cth)
- *Code of Conduct*
- *Protected Disclosure Procedure*
- *Anti-bribery and Corruption Policy*
- *Corporations Act 2001* (Cth) Part 9.4AAA – Protection for Whistleblowers
- *Crime and Corruption Act 2001*
- *Public Interest Disclosure Act 2010* (Qld)
- *Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019* (Cth)

Definitions

The following definitions apply to this policy:

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.
APRA	Refers to the Australian Prudential Regulation Authority which is an independent statutory authority supervising institution across banking, insurance and superannuation, and is accountable to the Australian Parliament.
ASIC	Refers to the Australian Securities and Investment Commission which is responsible for enforcing the corporate whistleblower protection laws, including where a whistleblower may suffer detriment for alleging breaches of laws outside ASIC's regulatory responsibilities.
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> .
CleanCo	CleanCo Queensland Limited.
Corporations Act	<i>Corporations Act 2001</i> (Cth)
Discloser	Also known as a 'Whistleblower' refers an employee or contractor who alerts CleanCo and/or a regulatory authority to Reportable Conduct.
New Whistleblower Laws	<i>Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019</i> (Cth)
Public Interest Disclosure Act	<i>Public Interest Disclosure Act 2010</i> (Qld)
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: <ul style="list-style-type: none"> ▪ has made or intends to make a disclosure about Reportable Conduct; or ▪ is, has been, or intends to be, involved in a proceeding under the Public Interest Disclosure Act or Corporations Act, against any person.