

Whistleblower and Public Interest Disclosure Procedure

September 2025

Purpose

This document sets out the procedure for the management of Protected Disclosures in accordance with:

- the *Corporations Act 2001* (Cth) and the *Taxation Administration Act 1953* (Cth) (**Whistleblower Laws**); and
- the *Public Interest Disclosure Act 2010* (Qld) (**PID Act**),
(together, the **Disclosure Laws**).¹

This procedure is an important tool to help CleanCo and its related entities (**CleanCo**) to identify wrongdoing that may not be uncovered unless there is a safe and secure means for disclosing wrongdoing. CleanCo encourages Staff and other relevant persons who are aware of possible wrongdoing to have the confidence to speak up.

Scope

This procedure applies to all current and former CleanCo officers, employees, consultants, associates, contractors and suppliers (including their employees) (**Staff**). It extends to spouses, dependents, and other relatives of such persons who are making a Protected Disclosure.

When does this procedure apply?

This procedure applies when CleanCo receives a Protected Disclosure.

A Protected Disclosure is a report of particular types of misconduct and wrongdoing which attracts special protections and falls within the statutory definition of:

- an eligible disclosure under either of the Whistleblower Laws; and/or
- a public interest disclosure under the PID Act.

Matters that fall outside of that definition do not qualify for protection under the Whistleblower Laws. However, reports about matters that do not meet the requirements to be a Protected Disclosure will also be taken seriously. Such matters may be dealt with under, for example, the Respectful Workplaces Policy.

Disclosures relating solely to personal work-related grievances, which do not relate to detriment or threat of detriment to the discloser, do not qualify for protection as a Protected Disclosure. Examples of

¹ This procedure is a procedure for the purposes of section 28 of the PID Act and Public Interest Disclosure Standard No. 1/2019, and is a policy for the purposes of section 1317AI of the Corporations Act.

personal work-related grievances include:

- 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 discloser's terms of engagement; or
- a decision to suspend or terminate the discloser's engagement, or to discipline the discloser.

Personal work-related grievances will also be dealt with under the Respectful Workplaces Policy.

A personal work-related grievance may still qualify for protection if it includes information that qualifies for protection as a Protected Disclosure.

What is a Protected Disclosure?

Whistleblower Disclosures

A disclosure will be a Protected Disclosure under the Whistleblower Laws if it satisfies the following requirements:²

- the disclosure is made by a current or former officer, employee or contractor of CleanCo, a supplier of services or goods to CleanCo, including their employees and contractors, or their family member, or an associate (as defined) of CleanCo;
- the disclosure is made to:
 - any of the persons defined as [Eligible Recipients](#) at CleanCo (see the [Responsibilities](#) table below);
 - the Australian Securities and Investments Commission (ASIC);
 - the Commissioner of Taxation or the Tax Practitioners Board (in relation to taxation issues);
 - a prescribed Commonwealth authority; or
 - a legal practitioner, for the purpose of obtaining legal advice about the operation of the Disclosure Protection Scheme (even in the event that the lawyer concludes that a disclosure does not relate to disclosable information as set out below); or
 - a medical practitioner or psychologist for the purpose of obtaining medical or psychological care (in relation to taxation issues); and
- the discloser has reasonable grounds to suspect that the disclosed information:
 - concerns misconduct or an improper state of affairs or circumstances in relation to CleanCo or one of its related bodies corporate (including in relation to its tax affairs); or
 - indicates that CleanCo, a related body corporate, or one of their officers or employees has engaged in conduct that:
 - constitutes an offence against, or contravention of, the *Corporations Act 2001* (Cth) (**Corporations Act**), *Australian Securities and Investments Commission Act 2001* (Cth), *Taxation Administration Act 1953* (Cth) and any instrument made under those Acts;
 - an offence against other Commonwealth legislation that is punishable by

² Relevantly, for a Protected Disclosure at CleanCo.

- imprisonment for 12 months or more; or
- represents a danger to the public or the financial system.

'Misconduct or an improper state of affairs' may involve:

- a contravention of the law, fraud, negligence, default, breach of trust or breach of duty; or
- conduct that is not unlawful but indicates a systemic issue of concern that the relevant regulator should know about to properly perform its functions, or business behaviour and practices that may cause consumer harm.

Examples of disclosable matters include:

- Fraud, money laundering or misappropriation of funds;
- Offering or accepting a bribe;
- Engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure;
- Failure to comply with, or breach of, legal or regulatory requirements; and
- Illegal conduct, such as theft, dealing in, or use of illicit drugs, violence, or threatened violence, and criminal damage against property.

Public Interest & Emergency Disclosures

Disclosures may be made to a journalist or sitting member of parliament and be protected under the *Corporations Act 2001* (Cth) where either the requirements for a 'public interest disclosure' or 'emergency disclosure' are satisfied.

A 'public interest disclosure' requires:

- the discloser to first make a disclosure to ASIC or APRA or a body prescribed by regulation;
- at least 90 days to have passed since the discloser made a disclosure to the relevant body;
- the discloser does not have reasonable grounds to believe that action is being, or has been taken, by the relevant body in relation to their disclosure;
- the discloser has reasonable grounds to believe that making a further disclosure is in the public interest;
- before making the disclosure to the journalist or sitting member of parliament the discloser has given written notice to the relevant body that the discloser intends to make a 'public interest disclosure' to the journalist or sitting member of parliament, and that notice must contain sufficient information to enable the relevant body to identify the discloser's previous disclosure.

An 'emergency disclosure' requires:

- the discloser to have previously made a disclosure to ASIC or APRA or a body prescribed by regulation;
- the discloser to have 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 disclosure to the journalist or sitting member of parliament, the discloser to have given written notice to the relevant body that the discloser intends to make an 'emergency disclosure' to the journalist or sitting member of parliament, and that notice must contain sufficient information to enable the relevant body to identify the discloser's previous disclosure; and
- the discloser to only disclose information that is necessary to inform the journalist or sitting member of parliament of the substantial and imminent danger.

CleanCo encourages disclosers to obtain independent legal advice before making a 'public interest disclosure' or 'emergency disclosure'.

Public Interest Disclosures under the PID Act

The PID Act also provides for protections for disclosers of certain public interest disclosures.

Disclosures by employees or officers of CleanCo

A disclosure will be a Protected Disclosure under the PID Act if it satisfies the following requirements:

- the disclosure is made by an employee or officer of CleanCo;
- the disclosure has information about the conduct of another:
 - CleanCo employee that could, if proved, be corrupt conduct; or
 - person that could, if proved, be a reprisal that relates to a previous disclosure made by the discloser to CleanCo or the Crime and Corruption Commission;
- the discloser honestly believes on reasonable grounds that the information tends to show the conduct, or the information tends to show the conduct, regardless of the employee's belief; and
- the discloser makes the disclosure to CleanCo or the Crime and Corruption Commission Queensland, in accordance with this procedure.

Information that 'tends to show' conduct must be more than a mere suspicion. There must be information that indicates or supports a view that the conduct has or will occur.

Disclosures by any persons

In addition, any person may make a Protected Disclosure under the PID Act if it satisfies the following requirements:

- the disclosure is made in relation to information about:
 - a substantial and specific danger to the health or safety of a person with a disability;
 - a substantial and specific danger to the environment caused by commission of an offence or contravention of a condition in certain environmental legislation; or
 - the conduct of another person that could, if proved, be a reprisal in relation to the making of a Protected Disclosure; and
- the discloser honestly believes on reasonable grounds that the information tends to show the conduct, or the information tends to show the conduct, regardless of the employee's belief; and
- the discloser makes the disclosure to a 'proper authority'.

Disclosures made to journalist

In addition, a disclosure under the PID Act may be made to a journalist, where:

- a person has made a Protected Disclosure under the PID Act;
- the entity to which the disclosure was made (or referred):
 - decided not to investigate or deal with the disclosure;
 - investigated the disclosure, but did not recommend taking any action; or
 - did not notify the discloser within 6 months after the disclosure was made, whether or not the disclosure was to be investigated or dealt with; and
- the discloser makes a disclosure of substantially the same information to a journalist,

but only if the discloser complies with strict requirements set out in the legislation.

CleanCo encourages disclosers to obtain independent legal advice before making a disclosure to a journalist under the PID Act.

Record keeping and communication obligations

CleanCo has an obligation under the PID Act to keep accurate data about the receipt and management of disclosures made under the PID Act.

Additionally, CleanCo has an obligation to provide reasonable information to the Discloser about the disclosure in writing regarding;

- confirmation that the disclosure was received;
- a description of the action proposed to be taken, or taken, in relation to the disclosure;
- if action has been taken in relation to the disclosure—a description of the results of the action.

CleanCo does not need to give information if it would be likely to adversely affect:

- a person's safety;
- the investigation of an offence or possible offence; or
- necessary confidentiality about an informant's existence or identity.

Referral of disclosure under the PID Act

CleanCo may refer the disclosure to another public sector entity, if the disclosure is about:

- the conduct of CleanCo or an officer of CleanCo; or
- the conduct of an entity (including itself), or another matter, that CleanCo has the power to investigate or remedy.

CleanCo will not refer a disclosure under the PID Act to another public sector entity if CleanCo considers that there is an unacceptable risk that a reprisal would happen because of the referral. In considering this, CleanCo will, if practicable, consult with the person who made the disclosure under the PID Act.

How to make a Protected Disclosure

Making a Protected Disclosure to CleanCo

Wherever possible, a Protected Disclosure about CleanCo should first be made internally so that CleanCo has an opportunity to investigate the matter. This is usually the quickest and most effective way to correct wrongdoing and can best protect the discloser from detriment or reprisal.

A Protected Disclosure can be made to the Company Secretary or the Chief Executive Officer (**CEO**).

The Company Secretary can be contacted at:

Phone: 07 3328 3700

Email: companysecretary@cleancoqld.com.au

Mail: Whistleblower Disclosure

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 24/7 online at www.yourcall.com.au/report or by calling 1300 790 228 Monday to Friday 9 am – midnight AEST (except Public Holidays).

Reports may also be made to any other of CleanCo's Eligible Recipients (see list in Responsibilities section of this procedure below).

Making a Protected Disclosure to an external body

The discloser may choose to make a disclosure to an external body because they are not satisfied with CleanCo's response to a disclosure, or if they are concerned about confidentiality.

CleanCo will respect and support a discloser's decision to disclose to an external body. It is likely that the external body will discuss the disclosure with CleanCo. CleanCo will do its best to assist any external body to work towards a satisfactory outcome.

The external bodies that can accept disclosures under the Disclosure Laws are set out below.

TYPE OF PROTECTED DISCLOSURE	EXTERNAL BODIES THAT CAN ACCEPT PROTECTED DISCLOSURE ³
Protected Disclosure under Whistleblower Laws	<ul style="list-style-type: none">the Australian Securities and Investments Commission (ASIC)the Australian Prudential Regulation Authority (APRA)the Commissioner of Taxation or the Tax Practitioners Board (in relation to taxation issues)a prescribed Commonwealth authoritya legal practitioner (for the purpose of obtaining legal advice about the operation of the Disclosure Protection Scheme)a medical practitioner or psychologist for the purpose of obtaining medical or psychological care (in relation to taxation issues)
Protected Disclosure under PID Act	<ul style="list-style-type: none">Crime and Corruption Commission Queensland (CCC) for disclosures about corrupt conduct, including reprisal.Member of the Legislative Assembly (Queensland Member of Parliament) for any wrongdoing or danger.A Journalist – subject to the conditions set about above under "disclosures made to a journalist".

What must be included in a Protected Disclosure?

There is no specific information that the discloser must provide.

The information should, however, be:

- clear, factual and avoid speculation;
- be presented in an unbiased fashion, and disclose any possible perception of bias;
- made honestly and on objectively reasonable grounds – meaning that:
 - the discloser must have a genuine belief in the truth of the disclosure; and
 - if available, the discloser should provide evidence that tends to show the misconduct has occurred (however, a discloser is discouraged from undertaking their own investigation into the matter before making the Protected Disclosure).

A disclosure will be protected even if it eventually is found not to be true.

³ Relevantly, for CleanCo.

Reports to CleanCo should be titled 'Whistleblower Report' and be marked 'Confidential'.

The discloser should where possible provide information on:

- the nature of the misconduct;
- the name, job title and workplace address of the person the subject of the disclosure (**Subject Officer**);
- when (dates and times) and where the misconduct occurred;
- events surrounding the issue;
- if the discloser did anything in response to the misconduct;
- others who also know about the misconduct and have allowed it to continue;
- if the discloser is concerned about possible reprisal as a result of making the disclosure;
- names of others who may be able to support the disclosure or any other evidence to support the disclosure; and
- steps already taken by the discloser to report the matter internally should also be included, if relevant.

Disclosers will be asked by CleanCo to consent to limited disclosure of their identity, or information that is likely to lead to their identification, to enable CleanCo to deal with and/or investigate the matter. If consent is withheld, it may not be possible to adequately investigate and/or respond (if at all) to the disclosure.

Anonymous disclosures

A discloser can choose to:

- make a disclosure anonymously and to remain anonymous during the investigation and after it is finalised;
- not answer questions that they feel could reveal their identity at any time, including during follow-up conversations.

For example, they may do so because of concerns about their identity becoming known.

- adopt a pseudonym for the purposes of their disclosure (not their true name), or create an anonymous email address to make their Protected Disclosure.

Reporting anonymously may make it difficult for CleanCo to fully investigate a reported matter. Anonymous disclosers are encouraged to maintain ongoing two-way communication with CleanCo (such as via an anonymous email address), so that questions can be asked and updates provided.

Disclosures can be made anonymously and still be protected under Whistleblower Laws.

False or Misleading Information

Disclosers must not intentionally provide false or misleading information when making a Protected Disclosure or in connection with an assessment or investigation about a Protected Disclosure.

If a discloser is found to have intentionally provided false or misleading information, disciplinary action may be taken against them (if they are an employee) or other action if they are an officer or contractor.

Intentionally providing false or misleading information could also be an offence under the Disclosure Law/s.

Assessment

Is it a Protected Disclosure?

Reports of Protected Disclosures will be assessed by:

- the Company Secretary; or
- if the report concerns alleged conduct by the Company Secretary, the CEO (**Assessor**).

The Assessor may consult with the General Manager – Legal and Risk regarding the assessment and appropriate action to be taken.

The Assessor will assess the disclosure as soon as practicable to determine if:

- the disclosure meets the requirements of a Protected Disclosure;
- the disclosure has been made to a proper authority under the PID Act or eligible recipient under a Whistleblower Law; and
- the discloser is able to receive the protections under a Disclosure Law.

Further information may be requested to assist in the assessment.

If doubt still remains, the Assessor will assume that the disclosure is protected and manage it as if it is a Protected Disclosure.

If the report is assessed **not** to be a Protected Disclosure, the Assessor will:

- explain the reasons for the assessment in writing to the discloser;
- advise the discloser of any other action CleanCo proposes to take concerning the matter (for example, to manage the matter as a complaint under the Respectful Workplaces Policy);
- include in the written reasons:
 - the information relied upon in making the decision;
 - the name of the Assessor;
 - the right of review of the decision; and
 - how to exercise the right of review as soon as possible.

If the discloser is dissatisfied with a decision made in relation to a disclosure under the PID Act, they can request a review by writing to the CEO within 28 days of receiving the written reasons.

Initial steps

After assessing that a disclosure is a Protected Disclosure, the Assessor will determine whether the disclosure is to be referred to an external agency, such as the CCC, ASIC or police, for review or investigation, or whether CleanCo is able to investigate the matter or deal with it in some other way. A referral will be made in accordance with legislative requirements and after consultation with the discloser.

The Assessor will also consider if any immediate action needs to be taken to halt the conduct or remedy the matter to which the Protected Disclosure relates. If the matter must be referred to an external agency, the Assessor will liaise with that agency before taking any steps, to ensure that CleanCo does not prejudice any possible criminal or regulatory investigation.

The Assessor will next advise the discloser:

- that their information has been received and assessed as a Protected Disclosure under the relevant Disclosure Law/s;
- the action which CleanCo will take in relation to the Protected Disclosure;

- the likely timeframe involved;
- the discloser's obligations regarding confidentiality, except as permitted by law;
- the protections the discloser has under the legislation;
- CleanCo's commitment to keep the discloser's identity and the information disclosed confidential, except where permitted under the Disclosure Law/s, or with their consent;
- the discloser's likely involvement in any action to be taken and how the Assessor will provide updates regarding intended actions and outcomes; and
- the arrangements that will be put in place to support the discloser, including the name of any support person (a **PID Support Officer**) appointed and contact details for CleanCo's Employee Assistance Program.

Arrangements that will be put in place by CleanCo to support the disclosure may include:

- acknowledgement that making the disclosure was the right thing to do and is valued;
- making a clear statement that CleanCo will support the discloser;
- appointing a PID Support Officer with sufficient authority to ensure the discloser has appropriate support and protection from reprisals;
- regularly checking on the discloser's well-being where this is warranted;
- as set out above, providing the contact details for CleanCo's Employee Assistance Program to the discloser; and
- where the health of the discloser becomes a concern, liaising with officers responsible for occupational workplace health and safety.

If the Protected Disclosure has been made anonymously and the discloser has not provided any contact details, CleanCo will not be able to acknowledge it or provide any updates, except as enabled by the 'Your Call' service.

Assessment and management of reprisal risks

The Assessor will conduct an assessment:

- to ensure that the discloser's health, safety and wellbeing are not put at risk; and
 - of the likelihood of the discloser suffering reprisal action or detriment,
- as a result of making the disclosure.

This assessment will:

- take into account the actual and perceived risk of the discloser suffering reprisal or victimisation;
- include consultation with the discloser (and the Assessor will seek the discloser's consent to consult with other entities or third parties about the assessment, if required);
- be proportionate to the risk and potential consequences of any reprisal.

If the assessment identifies a risk of reprisal, the Assessor will develop a risk management plan in consultation with the discloser. This plan will be reviewed regularly and amended if required until management of the Protected Disclosure is finalised.

CleanCo has established procedures to protect a person from risk of reprisal or detriment, which include:

- monitoring a workplace for signs of detrimental acts or omissions;
- early intervention through an assessment of the culture within the work area and conducting awareness communication sessions and training;

- holding supervisors and/or managers responsible for supporting impacted employees and ensuring employees do not suffer harassment, victimisation or any form of reprisal; and
- changing work environments.

When no action required

Most Protected Disclosures will be referred for investigation. In some cases - for example, where:

- the Subject Officer/s are no longer employed by CleanCo; or
- the disclosure relates to system failures rather than individual misconduct,

alternative strategies may be implemented – for example:

- conducting an internal systems or forensic audit;
- reviewing relevant policies and procedures;
- instituting an appropriate risk management strategy to address future risks highlighted by the Protected Disclosure; or
- taking no action if the information disclosed has already been investigated or dealt with by another process, or the age of the information makes it impracticable to investigate.

CleanCo will make proper records of any alternative strategy adopted, and the reasons for it.

For Protected Disclosures made under the PID Act, CleanCo may decide not to investigate or deal with a Protected Disclosure if:

- the substance of the Protected Disclosure has already been investigated or dealt with by another appropriate process;
- CleanCo reasonably considers that the Protected Disclosure should be dealt with by another appropriate process;
- the age of the information the subject of the Protected Disclosure makes it impracticable to investigate;
- CleanCo reasonably considers the Protected Disclosure is too trivial to warrant investigation and that dealing with the disclosure would substantially and unreasonably divert the resources of CleanCo from their use by CleanCo in the performance of its functions; or
- another entity that has jurisdiction to investigate the Protected Disclosure has notified CleanCo that investigation of the Protected Disclosure is not warranted.

If CleanCo decides not to investigate or deal with a Protected Disclosure under the PID Act for one of the above reasons, CleanCo must:

- record:
 - the information relied upon in making the decision;
 - the ground/s on which it is decided not to investigate or deal with a Protected Disclosure, the reasons for the decision and the delegated officer who made the decision;
- provide the discloser with:
 - written reasons for its decision, explaining the ground/s for deciding not to investigate or deal with the Protected Disclosure;
 - the information relied upon in making that decision;
 - the name of the delegated officer;
 - the right of review of the decision; and
 - how to exercise that review right in accordance with the relevant Disclosure Law/s,

as soon as possible.

The discloser may apply to CleanCo's CEO for a review of the decision within 28 days after receiving the written reasons. If this happens, the CEO (or their delegate) must conduct the review, determine whether to confirm or overturn the decision, and provide the discloser with written reasons for their decision, the name of the officer who made the decision, and the right of external review, as soon as possible.

Investigations

An investigation and the management of a Protected Disclosure must:

- be conducted in accordance with the relevant Disclosure Law/s, including:
 - to protect confidential information, including the identity of the discloser as required; and
 - to protect the discloser and others from reprisal or detriment;
 - for Protected Disclosures under the PID Act, the standards issued by the Queensland Ombudsman
- continually monitor the matter for information indicating a breach of legislation that must or may be referred to another entity with jurisdiction to deal with the matter;
- include taking reasonable steps to ensure that the investigation is conducted in accordance with the principles of natural justice;
- consider the rights of Subject Officers, including by:
 - confirming that the Protected Disclosure is an allegation only until information or evidence obtained through an investigation substantiates the allegation;
 - providing them with information about their rights and the progress and outcome of any investigation; and
 - referring them to CleanCo's Employee Assistance Program for support.

If the investigation finds that the information about wrongdoing provided in the Protected Disclosure is substantiated, appropriate action will be taken.

Where the investigation does not substantiate wrongdoing but identifies areas for improvement, CleanCo will review systems, policies and procedures to identify whether there are improvements that can be made and consider whether staff training is required. Additionally, a discloser can still qualify for protection even if the disclosure turns out to be incorrect or the investigation does not substantiate wrongdoing (however, note the section above regarding False or Misleading Information).

The Discloser will be informed of progress of the investigation as appropriate and of the outcome by the Company Secretary if they are able to be contacted.

The process of an investigation will depend on the nature of the disclosure but may involve document review, witness interviews, putting allegations to respondents and making findings on the balance of probabilities. The objective of the investigation will be to determine whether there is enough evidence to substantiate or refute the matters reported.

The timeframe of an investigation will depend on the complexity of the allegations and the availability of documentary and witness evidence. The method of documenting and reporting on the findings will depend on the nature of the disclosure and whether it is appropriate to provide details of the outcome.

If the discloser does not believe that this procedure has been adhered to, or is not satisfied with the outcome of the investigation, then the discloser should lodge a separate disclosure with the Company Secretary within 28 days after receiving a written notification from CleanCo. CleanCo is not obliged to reopen an investigation, and it can conclude a review if it finds that the investigation was conducted properly, or new information is either not available or would not change the findings of the investigation. If the discloser is not satisfied with the outcome of CleanCo's original investigation, or any subsequent review by the Company Secretary, then the discloser can lodge a complaint with ASIC.

Fair treatment of persons named in a disclosure

If the disclosure mentions or relates to employees of CleanCo other than the discloser, CleanCo will take steps to ensure that those individuals are treated fairly and provided natural justice (also known as procedural fairness). In addition, action would only be taken against such person if there is cogent evidence of wrongdoing.

Persons named in a disclosure will have the right to:

- know about the substance of the allegations if an adverse decision is going to be / may be made about their conduct';
- have a reasonable opportunity to put their case forward (whether in writing, at a hearing in an interview or otherwise); and
- have a decision-maker act fairly and without bias.

CleanCo will also refer the person to the CleanCo's Employee Assistance Program to ensure that they receive appropriate support.

Protection of disclosers

The following legislative protections are available where a report qualifies as a Protected Disclosure.

Confidentiality and identity protection

Details about Protected Disclosures, investigations, and related decisions will be kept secure and accessible only to the people involved in the management of the Protected Disclosure or as required by law.

The discloser also has obligations to preserve confidentiality and not to discuss the disclosure with work colleagues or other unauthorised persons. Maintaining confidentiality protects the discloser against reprisals or victimisation and also protects other people affected by the disclosure.

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 or a member of the Australian Federal Police;
- to a lawyer for the purposes of obtaining legal advice or legal representation about the Whistleblower Laws;
- to any other person or body prescribed by law;
- with the consent of the discloser; or
- as otherwise required or authorised by law.

At the time of making their disclosure, disclosers will be asked by CleanCo to consent to limited disclosure of their identity, to enable CleanCo to deal with and/or investigate the matter.

While CleanCo will make every attempt to keep a discloser's details confidential, CleanCo cannot guarantee that others will not try to deduce their identity. A discloser's identity may still be inferred if the discloser has previously mentioned to other people that they are considering making a disclosure, the discloser is one of a small number of people with access to the information, or the Protected Disclosure relates to information that a discloser has previously been told privately and in confidence.

If a discloser elects to remain anonymous, then CleanCo will take steps to protect the anonymity of the discloser by:

- redacting all personal information or references to the discloser;
- referring to the discloser in a gender-neutral context;

- where possible, liaising with the discloser to identify aspects of the disclosure that could inadvertently identify the discloser;
- having qualified personnel and advisors investigate the disclosure.

A discloser should contact the Company Secretary if they believe that their confidentiality has been breached, or a discloser may lodge a complaint with a regulator, such as ASIC, APRA or the ATO, for investigation.

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

Examples of prohibited detrimental conduct include dismissal of an employee, alteration of an employee's position or duties to their disadvantage, harassment or intimation of a person, and damage to a person's property, reputation, business or financial position.

It will not be unlawful reprisal or detriment for CleanCo to take reasonable management action against the discloser for reasons other than the fact that they made a Protected Disclosure. That means that the discloser will continue to be managed in accordance with normal, fair and reasonable management practices during and after the handling of the Protected Disclosure.

CleanCo is committed to ensuring that disclosers making a Protected Disclosure are treated fairly and do not suffer any detriment or reprisal. An assessment will be undertaken to assess the risk of reprisal, and a risk management plan developed if necessary.

Any investigator appointed will be directed to advise all participants in the investigation of the protections against reprisal for participating in the investigation.

Any person who is subjected to detrimental treatment as a result of making a Protected Disclosure should inform the Company Secretary or the CEO, and this report will itself be treated as a Protected Disclosure.

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 thereport); and
- CleanCo fails to take reasonable precautions and exercise due diligence to prevent that detrimental conduct.

CleanCo encourages disclosers to seek independent legal advice about seeking compensation or other remedies.

Disclosures may also amount to the exercise of a workplace right by an employee or contractor. CleanCo and its employees are prohibited under the *Fair Work Act 2009* (Cth) from taking adverse action against employees or contractors because they exercised or propose to exercise any workplace rights.

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, or defamation);
- 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](#)). However, disclosers involved in the conduct reported by them may be provided with due consideration in internal disciplinary proceedings.

Reporting and record keeping

Details regarding the number, type and status of Protected Disclosures are regularly reported to CleanCo's management and ELT on a de-identified basis.

The Company Secretary will also report to the Audit & Risk Committee on the number and type of Protected Disclosures annually (these are also de-identified). Serious and/or material Protected Disclosures may be immediately referred to the Audit & Risk Committee.

The Company Secretary will keep a secure record of all Protected Disclosures or purported Protected Disclosures received by CleanCo in the central records system. Access to the confidential records will be strictly limited.

In accordance with its legal obligations, CleanCo will ensure that accurate data is collected about the receipt and management of all Protected Disclosures, and de-identified data about Public Interest Disclosures under the PID Act will be reported to the Office of the Queensland Ombudsman. The Queensland Ombudsman reports statistical information in the Office's annual report to the Parliament.

Responsibilities

ROLE	KEY RESPONSIBILITIES
Board and Directors	Ensure an appropriate framework exists governing CleanCo's management of Protected Disclosures.
Chief Executive Officer (CEO)	<p>Overall responsibility for entity's compliance with the Disclosure Laws, including:</p> <ul style="list-style-type: none">• receiving and assessing disclosures as Protected Disclosures;• establishing reasonable procedures to deal with Protected Disclosures;• keeping a record of disclosures;• reviewing CleanCo's decisions not to investigate or deal with Protected Disclosures on request;• providing disclosure information to the oversight agency;• delegating responsibilities under the Disclosure Laws as they consider appropriate; and• ensuring effective management and oversight of CleanCo's management program for Protected Disclosures. <p>The CEO delegates these responsibilities to the Company Secretary.</p>
PID Coordinator	The Company Secretary is the PID Coordinator. This is an officer of CleanCo, delegated by the CEO, with responsibility for the implementation of CleanCo's Protected Disclosures management program, including acting as a principal point of contact with the oversight agency.

PID Support Officer	A PID Support Officer is an officer of CleanCo, delegated by the CEO or the PID Coordinator, with responsibility for providing support to a discloser, Subject Officer or witness who is involved in the management of a Protected Disclosure.
Company Secretary	<ul style="list-style-type: none"> • CleanCo PID Coordinator. • Delegate of CEO responsibilities. • Responsible for: <ul style="list-style-type: none"> ○ managing all reports of Protected Disclosures, including investigation where appropriate; ○ providing training to all staff; ○ identifying systemic issues or trends, correcting them and increasing awareness; ○ formally communicating the Whistleblower and Public Interest Disclosure Policy and Procedure to all staff at least once a year and at induction of new staff; and ○ regularly reporting on cases of Protected Disclosures to the Audit & Risk Committee and reporting data on Public Interest Disclosures to the Office of the Queensland Ombudsman to support its role as an oversight agency.
Eligible Recipients	<p>The following are Eligible Recipients in relation to CleanCo and are authorised by CleanCo to receive Protected Disclosures under the Whistleblower Laws:</p> <ul style="list-style-type: none"> • any of CleanCo's officers (including Directors) or senior managers; • CleanCo's internal or external auditors; • a registered tax agent or an employee with tax functions (in relation to taxation issues).
Responsible Managers	Responsible for referring any Protected Disclosures to the Company Secretary.
Staff	Compliance with this procedure.

Compliance

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

Where it is established by CleanCo that a discloser (who is an employee of CleanCo) has made a deliberately false report in a Protected Disclosure, they will be subject to disciplinary proceedings.

Certain breaches (for example, unauthorised disclosure of a discloser's identity) may also be offences under the Corporations Act or PID Act.

Further information about this procedure

To obtain additional information about this procedure, including whether a matter is within the scope of this procedure or the Disclosure Law/s generally, please contact the Company Secretary.

Alternatively, you may wish to seek independent legal advice.

This procedure is available for public viewing at <http://www.cleancoqlld.com.au> and available internally to employees on our intranet, Watts On.

Additionally, CleanCo will implement this procedure through:

- incorporating this procedure in the employee induction process;
- all staff communications; and
- hosting periodic training sessions for employees responsible for the implementation and management of this procedure.

References

This procedure is to be read in conjunction with:

- Whistleblower and Public Interest Disclosure Procedure
- Code of Conduct
- Respectful Workplaces Policy
- Fraud and Corruption Prevention Policy
- Fraud and Corruption Prevention Procedure
- Compliance Policy.

The following legislation applies to this procedure:

- ASIC Immunity Policy, February 2021
- *Corporations Act 2001* (Cth) and regulations
- *Taxation Administration Act 1953* (Cth), and regulations
- *Public Interest Disclosure Act 2010* (Qld), and Public Interest Disclosure Standards 1/2019, 2/2019 and 3/2019
- *Crime and Corruption Act 2001* (Qld).

Definitions

The following definitions apply to this procedure:

ASIC	Australian Securities and Investment Commission
Assessor	The officer who assesses a report of a Protected Disclosure. This will be either: <ul style="list-style-type: none">• the Company Secretary; or• if the report concerns alleged conduct by the Company Secretary, the CEO.
CCC	Crime and Corruption Commission Queensland
CleanCo	CleanCo Queensland Limited ACN 628 008 159
Corrupt conduct	Has the meaning given in section 15 of the <i>Crime and Corruption Act 2001</i> (Qld).
Disclosure Laws	<ul style="list-style-type: none">• The <i>Corporations Act 2001</i> (Cth) and the <i>Taxation Administration Act 1953</i> (Cth) (Whistleblower Laws); and

	<ul style="list-style-type: none"> the <i>Public Interest Disclosure Act 2010</i> (Qld) (PID Act).
Eligible Recipients	Any of the persons defined as Eligible Recipients at CleanCo (see the Responsibilities table above).
ELT	CleanCo's Executive Leadership Team
PID Act	The <i>Public Interest Disclosure Act 2010</i> (Qld).
Protected Disclosure	<p>A report of particular types of misconduct and wrongdoing which attracts special protections and falls within the statutory definition of:</p> <ul style="list-style-type: none"> an eligible disclosure under either of the Whistleblower Laws; and/or a public interest disclosure under the PID Act.
Proper authority	A person or organisation that is authorised under the PID Act to receive disclosures.
Staff	All persons working for or on behalf of CleanCo. This includes employees, directors, officers, consultants, contractors and any other third-party representatives.
Subject Officer	A person who is the subject of allegations of wrongdoing made in a Protected Disclosure.
Whistleblower Laws	The <i>Corporations Act 2001</i> (Cth) and the <i>Taxation Administration Act 1953</i> (Cth).

Document governance

Title:	Whistleblower and Public Interest Disclosure Procedure
Approved by:	Chief Executive Officer (CEO)
Periodicity of review:	2 years
Approved:	September 2025

Version control

Version	Date	Description	Approved By
1	September 2025	Initial document	CEO