

# Whistleblower and Public Interest Disclosure Policy

July 2025

---

## Purpose

The purpose of this policy is to explain how CleanCo and its related entities (**CleanCo**) will comply with its obligations under:

- 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**).

## Scope

This policy applies to all Staff. It extends to spouses, dependents, and other relatives of such persons who are making a Protected Disclosure.

## Policy Statement

CleanCo is committed to fostering an ethical, transparent culture. In pursuit of this, CleanCo values the disclosure of information about suspected wrongdoing at CleanCo so that it can be properly assessed and, if necessary, appropriately investigated. CleanCo will provide support to employees or others who make disclosures about matters in the public interest. This policy demonstrates this commitment, and ensures that practical and effective procedures are implemented which comply with the requirements of the Disclosure Laws.

By complying with the Disclosure Laws, CleanCo will:

- promote the public interest by facilitating Protected Disclosures of wrongdoing;
- ensure that Protected Disclosures are properly assessed and, where appropriate, investigated and dealt with;
- ensure that appropriate consideration is given to the interests of persons who are the subject of a Protected Disclosure; and
- ensure that protection from reprisal is afforded to persons making Protected Disclosures.

The Chief Executive Officer has implemented a procedure (the Whistleblower and Public Interest Disclosure Procedure) for the management of Protected Disclosures to meet the requirements of the Disclosure Laws. The procedure is available for public viewing on CleanCo's website. The procedure will be reviewed every two years and updated as required to ensure it meets the requirements of the Disclosure Laws and the applicable PID standards issued by the Queensland Ombudsman.

# 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 CleanCo's compliance with the Disclosure Laws, including:</p> <ul style="list-style-type: none"> <li>• receiving and assessing disclosures as Protected Disclosures;</li> <li>• establishing reasonable procedures to deal with Protected Disclosures;</li> <li>• keeping a record of disclosures;</li> <li>• reviewing CleanCo's decisions not to investigate or deal with Protected Disclosures on request;</li> <li>• providing disclosure information to the oversight agency;</li> <li>• delegating responsibilities under the Disclosure Laws as they consider appropriate; and</li> <li>• ensuring effective management and oversight of CleanCo's management program for Protected Disclosures.</li> </ul> <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.
Company Secretary	<ul style="list-style-type: none"> <li>• CleanCo PID Coordinator.</li> <li>• Delegate of CEO responsibilities.</li> <li>• Responsible for: <ul style="list-style-type: none"> <li>○ managing all reports of Protected Disclosures, including investigation where appropriate;</li> <li>○ providing training to all staff;</li> <li>○ identifying systemic issues or trends, correcting them and increasing awareness;</li> <li>○ 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</li> <li>○ regularly reporting on cases of Protected Disclosures to the Audit &amp; Risk Committee and reporting data on Public Interest Disclosures to the Office of the Queensland Ombudsman to support its role as an oversight agency.</li> </ul> </li> </ul>
Responsible Managers	Responsible for referring any Protected Disclosures to the Company Secretary.
Staff	<ul style="list-style-type: none"> <li>• Compliance with CleanCo's obligations under the Disclosure Laws.</li> <li>• Compliance with this policy and related procedures.</li> </ul>

## References

This policy 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 policy:

- 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 policy:

CleanCo	CleanCo Queensland Limited ACN 628 008 159
Disclosure Laws	<ul style="list-style-type: none"><li>• The <i>Corporations Act 2001</i> (Cth) and the <i>Taxation Administration Act 1953</i> (Cth) (<b>Whistleblower Laws</b>); and</li><li>• the <i>Public Interest Disclosure Act 2010</i> (Qld) (<b>PID Act</b>).</li></ul>
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"><li>• an eligible disclosure under either of the Whistleblower Laws; and/or</li><li>• a public interest disclosure under the PID Act.</li></ul>
Responsible Managers	CleanCo employees responsible for supervising other CleanCo employees
Staff	All persons working for or on behalf of CleanCo. This includes current or former employees, directors, officers, consultants, contractors and any other third-party representatives.
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 Policy
Approved by:	CleanCo Queensland Limited Board
Periodicity of review:	2 years
Approved:	July 2025

## Version control

Version	Date	Description	Approved By
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
5	November 2022	Revised document	Board
6	June 2023	Revised to incorporate Public Interest Disclosures Procedure	Board
7	July 2025	Revised; to be read with new procedure	Board