

		Regal Beloit Australia – Whistleblowing Policy		
	Owner:	Ethics & Compliance Office		
	Effective Date:	2020-Jan-01	Rev: New	Page 1 of 14

1. About this Policy

Background

- 1.1 Our organisation is committed to detecting and addressing misconduct in Regal Beloit Australia Pty Ltd (the **Company**) and its subsidiaries and related bodies corporate (collectively with the Company, the **Group**) and ensuring that those who become aware of misconduct have the confidence to report it without being concerned that it will negatively affect them or their position in the Group.
- 1.2 This Whistleblowing Policy (**Policy**) relates to encouraging and protecting those ‘speaking-up’ about misconduct (also known as "whistleblowers") and how the Company will respond to reports of misconduct.
- 1.3 The Company may amend this Policy from time to time at its discretion.

Interaction with Whistleblowing Legislation

- 1.4 In addition to the Company considering that it is important that whistleblowers are encouraged to report misconduct, and are protected when they do so, there are specific provisions under Australian legislation which provide whistleblowers with legal rights in relation to certain types of disclosures.
- 1.5 For the Company, the relevant legislation is Part 9.4AAA of the *Corporations Act 2001* (Cth) and Part IVD of the *Taxation Administration Act 1953* (Cth) (the **Whistleblowing Legislation**). The protections under the Whistleblowing Legislation only apply to certain types of disclosures, known as **Qualifying Disclosures**. We have identified in this Policy where there are specific requirements under the Whistleblowing Legislation for a report to be a Qualifying Disclosure.
- 1.6 This Policy contains a summary of parts of the Whistleblowing Legislation, and for further detail refer to the text of such legislation. This Policy is not intended to override any rights or obligations set forth under the Whistleblowing Legislation.

Link between other Regal policies

- 1.7 This policy should be read in conjunction with the following policies:
 - (a) Code of Business Conduct and Ethics;
 - (b) Anti-Corruption Policy – Global;
 - (c) Conflicts of Interest Policy – Global;
 - (d) Insider Trading Prohibited (Global Policy);
 - (e) Respect & Dignity – Global Policy; and

(f) Discrimination, Harassment & Bullying Policy (Australia Policy).

1.8 Those policies can be found on Regal's intranet.

Policy Access

1.9 A copy of this Policy is accessible to all employees and officers of the Group on Regal's intranet and the Company's website¹.

2. Making a Report

What matters should be reported?

2.1 It is important the Group is aware of any information which allows it to appropriately manage risks to its employees, its customers, its property, its business and its reputation.

2.2 If you have reasonable grounds to suspect that you have information concerning:

- (a) misconduct (which includes fraud, negligence, default, breach of trust and breach of duty) or an improper state of affairs or circumstances in relation to the Group; or
- (b) misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the Company or associate of the Company (**Tax Disclosures**),

then this is a **disclosable matter** under the Whistleblowing Legislation.

The Company expects all directors, officers, and employees to report any disclosable matters. Failure to report disclosable matters may result in disciplinary action.

2.3 Some examples of conduct which may be disclosable matters and should be reported under this Policy include:

- (a) corrupt, fraudulent or other illegal conduct or activity (such as theft, use of illicit drugs, violence or threatened violence, criminal damage to property, misappropriation of funds, bribes);
- (b) conduct involving substantial risk to public health or safety or the environment; or
- (c) harassment, discrimination, victimisation or bullying (including engaging or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed, suspected to have made or planning to make a disclosure).

2.4 Disclosable matters can include conduct that may not involve contravention of a particular law.

2.5 Reports in relation to such conduct will entitle the whistleblower to the protections under this Policy even if they are not a disclosable matter under the Whistleblowing Legislation and the Company encourages employees to speak up about all such conduct. However, disclosures that are not about disclosable matters are not Qualifying Disclosures and do not attract protection under the *Corporations Act 2001* (Cth).

What matters should not be reported under this Policy?

2.6 Personal work-related grievances should not be reported under this Policy and are not protected under the Whistleblowing Legislation.

¹ <http://www.regalaustralia.com.au/>

- 2.7 Some examples of matters which **should not** be reported under this Policy include:
- (a) a staff member's dissatisfaction with their pay (unless the staff member's grievance relates to discriminatory conduct in some respect);
 - (b) interpersonal conflicts between a staff member and another employee; and
 - (c) a staff member's failure to receive a promotion on grounds unrelated to discriminating conduct in some respect.
- 2.8 Personal work-related grievances should be reported to Regal Australia Human Resources in accordance with the relevant policy or procedure (for example, the Discrimination, Harassment & Bullying Policy (Australia Policy)).
- 2.9 A personal work-related grievance may still qualify for protections under the Whistleblowing Legislation if:
- (a) it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (a mixed report);
 - (b) the Company has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the discloser's personal circumstances;
 - (c) the whistleblower suffers from or is threatened with detriment for making a disclosure;
 - (d) the whistleblower seeks legal advice or legal representation about the operation of the Whistleblower Legislation.

Who can make a disclosure?

- 2.10 Under the Whistleblowing Legislation a person is an **eligible whistleblower** (including in relation to Tax Disclosures) if they are, or have been:
- (a) an officer of the Company. An officer includes directors of the board, the company secretary or any other officer of the Company (who are generally the decision makers of the Company);
 - (b) an employee of the Company;
 - (c) an individual who supplies services or goods to the Company;
 - (d) an employee of a supplier of services or goods to the Company;
 - (e) an individual who is an associate of the Company (this includes directors and secretaries of both the Company and any related bodies corporate);
 - (f) a spouse, child or other relative of an individual listed above; or
 - (g) a dependant of any individual listed above or of their spouse.

How to report conduct

- 2.11 Whistleblowers can report disclosable matters to the following '**eligible recipients**':
- (a) an officer of the Group (including senior executives of the Group and the Board);

- (b) an auditor, or a member of an audit team conducting an audit of the Company or any related body corporate of the Company;
 - (c) an actuary of the Company or any related body corporate of the Company;
 - (d) any person authorised by the Company to take disclosures, which includes the integrity alert line²; or
 - (e) a senior manager of the Company or any related body corporate of the Company. A senior manager is a person who makes, or participates in making, significant business decisions of the Company or has the capacity to significantly affect the Company's financial standing. The Company considers its senior managers to be the Company's Business Leader, Human Resources Manager, Product Manager, Operations Manager, and Finance Manager.
- 2.12 Additionally, the Whistleblowing Legislation allows whistleblowers to make Tax Disclosures to the following "eligible recipients":
- (a) a registered tax agent or Business Activity Statement (**BAS**) agent who provides tax agent services or BAS services to the Company;
 - (b) a senior manager of the Company;
 - (c) any other employee or officer (within the meaning of the *Corporations Act 2001* (Cth)) of the Company who has functions or duties that relate to the tax affairs of the Company.
- 2.13 Under the Whistleblowing Legislation, whistleblowers may also report such information to:
- (a) the Australian Securities and Investments Commission (ASIC);
 - (b) the Australian Prudential Regulation Authority (APRA);
 - (c) in relation to Tax Disclosures, the Commissioner of Taxation (ATO); or
 - (d) any other prescribed Commonwealth authority or regulator.
- 2.14 However, if a whistleblowing report is made to one of these regulators the Company will not automatically become aware of that report and therefore may not be able to respond to it in accordance with this Policy.
- 2.15 Under the Whistleblowing Legislation, whistleblowers may also report disclosable matters to legal practitioners for the purpose of obtaining legal advice or legal representation in relation to the operation of the Whistleblowing Legislation. Even in the event that the legal practitioner concludes that a disclosure does not relate to a disclosable matter, these are still protected.
- 2.16 A Qualifying Disclosure sufficient to qualify the discloser for protection under the Whistleblowing Legislation occurs where the discloser is an **eligible whistleblower** in relation to the Company and:
- (a) they have made a disclosure of information relating to a **disclosable matter** directly to one of the persons or entities listed above in section 2.9, 2.10 or 2.11 (an **eligible recipient**); or

² Integrity Alert Line information is accessible at the following webpage:
<https://investors.regalbeloit.com/investors/corporate-governance/integrity-and-compliance/default.aspx>

- (b) they have made a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the Whistleblowing Legislation; or
- (c) they have made an Emergency Disclosure³ or Public Interest Disclosure⁴.

2.17 If whistleblowers wish to seek additional information before formally making their disclosure, they can obtain additional information by, for example, contacting an independent legal adviser.

How to make a disclosure

2.18 Whistleblowers are encouraged make disclosures to an internal eligible recipient in the first instance, whether in-person or by telephone, email or via the integrity alert line,⁵ and whether on an anonymous basis or not. Disclosure can also be made to the external parties listed in section 2.13.

2.19 Disclosures are most useful when they include key information that offers actionable insight. Disclosures should include as much of the following information as possible if known by the person reporting the misconduct:

- (a) **What** occurred – describe the act that is suspected or has been witnessed. It is useful to also describe what should have happened, so the report taker is clear about the nature of misconduct being described. Report what occurred; the sequence of events leading up to witnessing the act; steps observed and any actions taken to confirm suspicions or observations.
- (b) **How** the misconduct was executed – describe any factors that may have enabled the misconduct or contributed to misconduct going undetected, being concealed or being previously unidentified.
- (c) **Where it occurred** – the physical location/address that the misconduct occurred; the work location of those perpetrating misconduct or the location where the misconduct was observed.
- (d) **When the misconduct occurred** – key dates of actions suspected or observed relating to the misconduct being disclosed. If a series of events occurred, offer these in chronological order if possible.
- (e) **Who was involved** – offer names and job titles of those associated with the misconduct if known or information that may help identify those that may have been associated with the misconduct. Also offer names of others that may have witnessed or played a role in the acts being reported.

³ An Emergency Disclosure allows a whistleblower to make a disclosure to a journalist or parliamentarian if the person has previously made a qualifying disclosure to ASIC/APRA/other authority and the person has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of a person or to the natural environment. The whistleblower must first, at the end of the 90 day period, give the body to which the previous disclosure was made written notice sufficiently identifying the previous disclosure and stating they intend to make an emergency disclosure.

⁴ A Public Interest Disclosure allows a whistleblower to make a disclosure to a journalist or parliamentarian if 90 days have passed since they made a Qualifying Disclosure to ASIC/APRA or any other prescribed authority, and the person has reasonable grounds to believe that (a) no action is being taken by ASIC/APRA/other authority to address the issue; and (b) the disclosure would be in the public interest. The whistleblower must first, at the end of the 90 day period, give the body to which the previous disclosure was made written notice sufficiently identifying the previous disclosure and stating they intend to make a public interest disclosure.

⁵ Integrity Alert Line information is accessible at the following webpage:

<https://investors.regalbeloit.com/investors/corporate-governance/integrity-and-compliance/default.aspx>

No time limit on disclosures

- 2.20 There is no time limit associated with making whistleblowing disclosures. However, the sooner misconduct is reported, the more likely it is that reliable evidence will be able to be gathered as part of any investigation and the Company can address the matter.
- 2.21 There may be limitations regarding legal action that can be taken in response to proven allegations but this should not deter whistleblowers from making a disclosure about misconduct they have reasonable grounds to believe occurred. All disclosures can assist the Company refresh risk management monitoring, training and controls.

Anonymous disclosures

- 2.22 Whistleblowers can make an anonymous disclosure and they will still be entitled to the protections set out in this Policy and under the Whistleblowing Legislation if the other requirements for making the disclosure are complied with.
- 2.23 Whistleblowers can choose to remain anonymous while making a disclosure, over the course of any investigation and after any investigation is finalised. Whistleblowers can refuse to answer questions they feel could reveal their identity (and can adopt pseudonyms), however, whistleblowers wishing to remain anonymous should maintain ongoing two-way communication with the Company so follow-up questions or feedback can be provided.
- 2.24 However, it should be noted that if the whistleblower's identity is not provided when making a whistleblowing report this:
- (a) will prevent the Company from re-contacting the whistleblower confidentially to clarify or confirm information supplied;
 - (b) may impact the Company's ability to proceed with investigation - if there are gaps in information supplied that cannot be clarified directly in confidence with a whistleblower;
 - (c) will prevent the Company from updating the whistleblower on the Company's efforts taken in response to their disclosure; and
 - (d) may affect the Company's ability to take steps to protect the whistleblower from detriment.
- 2.25 If a whistleblower wants to maintain complete anonymity when making a disclosure, the Company suggests the whistleblower:
- (a) submits his/her disclosure from a computer not connected to the Group's network;
 - (b) if making the disclosure by phone, calls from an unlisted number;
 - (c) if submitting an email, uses a private email address (e.g., like Gmail or another external email provider) – not one connected to the Group's network; and
 - (d) refrains from telling others that they have filed a whistleblowing disclosure.
- 2.26 Even if a whistleblower does not make the report on an anonymous basis the person receiving the report is not permitted to reveal the identity of the whistleblower, or information that is likely to lead to the identification of the whistleblower, save for in certain circumstances as set out in section 5.1 below.

Disclosures outside of the Company

- 2.27 Generally, only reports that are made to the list of people or entities set out in section 2.11 will ensure protections are afforded to the whistleblower making the report. **Making reports to others outside the Company, except to the appropriate regulator or to a legal practitioner, will not obtain the protection of the Whistleblowing Legislation or any other protections provided by this Policy.** This is because it is important to ensure that confidential information belonging to the Group is not disclosed outside of the Group.
- 2.28 There are two categories of disclosure that a whistleblower may make to a journalist or a Member of the Australian Parliament under certain circumstances and still obtain the protections of the Whistleblower Legislation. These are called Public Interest Disclosures and Emergency Disclosures. It is important for whistleblowers to understand the criteria for making these disclosures and disclosers should first contact an independent legal adviser.
- 2.29 Unless a disclosure is being made under those provisions, speaking to a journalist or a member of parliament about confidential information that relates to the Company without authorisation is not permitted and may be a disciplinary offence.
- 2.30 Disclosures made to legal practitioners, regulatory and other external bodies, and Public Interest and Emergency Disclosures (as defined above) made in accordance with the Whistleblowing Legislation also attract the obligations regarding confidentiality, protection from detriment, compensation and other remedies, and civil, criminal and administrative liability protection, which are outlined in detail elsewhere in this Policy.

3. Handling of reports

Investigation of Reports

- 3.1 All reported disclosures will be reviewed (including to determine whether they qualify for protection under the Whistleblowing Legislation), and where appropriate will be investigated at the earliest opportunity. Any findings will be managed promptly. The way a disclosure is managed depends on what it involves and will be dealt with on a case by case basis. The method for documenting and reporting any findings will depend on the nature of the disclosure.
- In most cases, investigations will be conducted by the Company's Human Resources Manager. On other occasions, it may be necessary and/or appropriate for the recipient of the disclosure to conduct the investigation, particularly where the whistleblower does not consent to the disclosure of their identity to others within the Company even for the purpose of investigating their report. Investigators will remove themselves from the investigation where there is a conflict of interest.
- 3.2 In order to ensure that any investigations and actions undertaken are fair and unbiased, it may be necessary to:
- (a) obtain specialist, independent advice on areas outside of our knowledge or expertise, including trained investigation staff from either inside the Company or refer the matter confidentially to a third-party investigation firm, if deemed appropriate having regard to the nature of the disclosable matters;
 - (b) appoint a person to assist in the investigation of a matter the subject of a report; or
 - (c) refer the matter to the police or law enforcement where disclosures refer to criminal behaviour.

- 3.3 In the conduct of an investigation, the Company may proceed as follows:
- (a) determine the nature and scope of any investigation;
 - (b) speak to anyone who may be affected or involved in the disclosure so that they are provided with the opportunity to respond to the allegation(s);
 - (c) consider these responses; and
 - (d) speak to witnesses (where there is a dispute as to the facts surrounding the allegations).
- 3.4 In certain circumstances, where the Group decides it is appropriate to do so, it may also place any persons affected by the report or the whistleblower on paid leave during part or all of the investigation.
- 3.5 The Company will, where appropriate and if the whistleblower can be contacted (including through anonymous channels), provide the whistleblower with updates at various stages of any investigation into a Qualifying Disclosure. Any updates supplied to a whistleblower may need to be limited in order to preserve the confidentiality of an investigation and the privacy of those potentially affiliated, named, implicated or associated with the matters disclosed. The frequency and detail of any updates supplied (where appropriate), and the initiation or resolution of any potential subsequent investigation, may vary according to the matters reported and the context of the misconduct disclosed.
- 3.6 Any findings from any investigation relating to a Qualifying Disclosure may be documented by the Company or investigator and reported to the Ethics & Compliance Office. The Ethics & Compliance Office, together with senior leaders as appropriate, will determine if further reporting to the Board or other parties is warranted. The Company will take steps to ensure the whistleblower's confidentiality is protected during this process. Where necessary, any final investigation report may be redacted to protect the whistleblower's identity or information that may identify the whistleblower.

Personal Interests

- 3.7 A whistleblower is encouraged to reveal, at the outset, any personal interest they may have in the matter. A failure to disclose any personal interests will not prevent the reported disclosure being investigated pursuant to this Policy.

Fair treatment of employees that are the subject of a disclosure

- 3.8 The Company is also committed to ensuring the fair treatment of employees and other persons engaged by the Group who are mentioned in reports of disclosable matters, or to whom such disclosures relate. Fair treatment of those persons implicated in a misconduct disclosure includes but is not limited to the following:
- (a) the opportunity to be 'heard' on, and respond to the allegations as against them before any adverse findings are made against them; and
 - (b) the opportunity to have their responses considered by the Company and, in appropriate circumstances, investigated.
- 3.9 During any investigation into a report of disclosable matters, the Company extends support and protection to employees, officers and others engaged by the Company and implicated in the report until such investigation has concluded and claims have been proven or dismissed. Any suspected adverse or detrimental treatment in this regard should be reported to one of the Company's eligible recipients so that these matters may be addressed.

- 3.10 The Company will endeavour to respond promptly to any complaints raised by parties who are the subject of a disclosure where such party has concerns about unfair treatment in the context of assessment of, and investigation into the disclosable matter.

Whistleblower involvement after disclosure

- 3.11 Any whistleblowers who reveal their identity may be asked to participate in subsequent confidential interview(s) to determine the veracity of the claims made in the disclosure or to clarify facts supplied in order to proceed with further investigation.
- 3.12 No adverse consequences will result for a whistleblower if they choose to suspend co-operation or following investigation, a disclosure they offered on reasonable grounds could not be substantiated. If a whistleblower believes they are being adversely treated or subject to some detriment in these instances, they should report their concerns to an eligible recipient immediately.

Proven misconduct

- 3.13 The Company reserves the right to institute performance management or take other disciplinary action, including termination or employment or engagement, in relation to those found to have committed corporate misconduct.
- 3.14 The Company also reserves the right to refer matters to law enforcement or regulatory bodies at any time should the misconduct in the Company's reasonable opinion warrant such a referral.

4. False Reports

Consequences for knowingly making false or vexatious reports

- 4.1 Whistleblowers must have reasonable grounds for the claims made in their disclosures.
- 4.2 Where it is shown that a person making a report has made malicious, false or vexatious allegations of improper conduct, then the making of that report will be considered a serious matter and may render the person concerned subject to disciplinary proceedings which may include demotion, suspension or termination of employment. However, no action will be taken against an employee who makes a report, based on reasonable grounds to suspect misconduct or an improper state of affairs, which is not substantiated in a subsequent investigation (and the whistleblower can still qualify for protection).

5. Protection and Support of Whistleblowers

Protecting confidentiality

- 5.1 A whistleblower may choose to make a report on an anonymous basis, however, as noted in section 2.24 there are several advantages in connection with the investigation process if a whistleblower discloses his or her identity.
- 5.2 If a whistleblower does disclose his or her identity and is an 'eligible whistleblower' who is making a disclosure protected by the Whistleblowing Legislation to a Disclosure Officer or other 'eligible recipient', the recipient has an obligation to keep the whistleblower's identity confidential. This includes keeping confidential information which could lead to the disclosure of the whistleblower's identity. Whistleblowers can lodge complaints with the Company (or with ASIC, APRA or the ATO) regarding any breach of confidentiality with respect to their discloser, by contacting the Ethics & Compliance Office.

- 5.3 The Company has the legal right to share a whistleblower's identity if reasonably necessary to refer an incident to authorities (such as ASIC, APRA and the Australian Federal Police (AFP)) who may wish to pursue the matter.
- 5.4 Under the Whistleblowing Legislation, it is also permissible to:
- (a) disclose information regarding the suspected or actual wrongdoing disclosed without revealing the whistleblower's identity or information that is likely to lead to the identification of the whistleblower;
 - (b) disclose information contained in a disclosure other than the whistleblower's identity if it is reasonably necessary for the purposes of the investigation and all reasonable steps are taken to reduce the risk that the whistleblower will be identified;
 - (c) disclose the identity of a whistleblower, or information likely to lead to his or her identification to (or between) ASIC, APRA, AFP or other prescribed body;
 - (d) disclose the identity of a whistleblower, or information likely to lead to his or her identification to a legal practitioner for the purposes of obtaining legal advice or representation; or
 - (e) disclose the identity of a whistleblower where such disclosure is made with the consent of the whistleblower.
- 5.5 To allow proper investigation of the matter, and to provide appropriate support to the whistleblower, we may ask the whistleblower to consent to the disclosure of his or her identity to specific individuals, such as:
- (a) an appointed eligible recipient who may then update the whistleblower on the whistleblower's disclosure (where appropriate) including any action taken in response to the whistleblower's disclosure;
 - (b) any other person reasonably necessary for the purposes of investigating matters that are the subject of the whistleblower's disclosure.
- 5.6 To ensure the confidentiality of a whistleblower's identity, the Company will ensure:
- (a) all personal information or reference to the whistleblower witnessing an event will be redacted;
 - (b) the whistleblower will be referred to in a gender-neutral context;
 - (c) where possible, the whistleblower will be contacted to help identify certain aspects of their disclosure that could inadvertently identify them;
 - (d) disclosures will be handled and investigated by qualified staff;
 - (e) all records relating to disclosures are kept confidential;
 - (f) all records including paper, electronic documents and other materials relating to a disclosure and any subsequent investigation will be stored securely;
 - (g) information relating to a disclosure will only be accessible by those persons directly involved in managing and investigating the disclosure;
 - (h) only a restricted number of people who are directly involved in an investigation into a disclosure will be made aware of the discloser's identity (subject to the whistleblower's consent) or information that is likely to lead to the identification of the whistleblower; and

- (i) each person who is involved in handling and investigating a disclosure will be reminded about the confidentiality requirements, including that an unauthorised disclosure of a whistleblower's identity may be a criminal offence.
- 5.7 If you are the recipient of a report from a whistleblower relating to a disclosable matter, you must not reveal the identity, or information that is likely to lead to identification, of the whistleblower without the written consent of the whistleblower. Such action may constitute a criminal offence.
- 5.8 Whistleblowers can be assured that any information released in breach of this Policy will be treated seriously and may result in disciplinary action, potentially including dismissal.

General protections

- 5.9 The Company is committed to protecting and respecting the rights of a person who reports disclosable matters. The Company will not tolerate any detriment caused or threatened to be caused against any person who has made or who is believed to have made or proposes to make a report regarding disclosable matters (and such conduct is an offence). Under the Whistleblowing Legislation, "detriment" is defined to include, without limitation, any of the following:
- (a) dismissing the employee;
 - (b) injuring the employee in their employment, (e.g. not giving an employee legal entitlements such as pay or leave);
 - (c) changing an employee's job to their disadvantage;
 - (d) offering a potential employee different (and unfair) terms and conditions for the job, compared to other employees;
 - (e) discriminating between employees to the disadvantage of a whistleblower;
 - (f) harassment or intimidation of a person;
 - (g) harm or injury to a person, including psychological harm;
 - (h) not hiring someone because they have been a whistleblower;
 - (i) damage to a person's property, reputation, business or financial position; or
 - (j) any other damage to a person.
- 5.10 Any victimisation, retaliation or detriment caused or threatened to be caused in reprisal for a report regarding disclosable matters being made under this Policy will be treated as misconduct and may result in disciplinary action, which may include dismissal (or termination of engagement).
- 5.11 Where appropriate, to protect a whistleblower from the risk of detriment, the Company may:
- (a) conduct a risk assessment regarding the whistleblower and any other staff that might be suspected of having made a disclosure;
 - (b) allow a whistleblower to perform their duties from another location;
 - (c) reassign the whistleblower to another role (at the same level);

- (d) make modifications to the whistleblower's workplace or the way work duties are carried out; or
 - (e) reassign or relocate other staff involved in the disclosable matter.
- 5.12 Where detriment has occurred, the Company will investigate and address the detrimental conduct, including by taking any appropriate disciplinary action. The Company may also:
- (a) allow the whistleblower to take extended leave;
 - (b) develop an alternative career development plan for the whistleblower, including new training and career opportunities; or
 - (c) discuss other potential remedies with the whistleblower who has been subject to the detriment.
- 5.13 Detrimental conduct does not include administrative action reasonably undertaken to protect a discloser from detriment (such as moving a whistleblower away from their immediate work area) or managing a whistleblower's unsatisfactory work performance in line with ordinary management frameworks.

Potential fines

- 5.14 In addition to potential disciplinary action, significant penalties may apply to persons who fail to maintain whistleblower protections under Whistleblowing Legislation.
- 5.15 Such fines and associated liability will remain the responsibility of the employee and will not be paid by the Company.

Compensation and other remedies

- 5.16 A whistleblower may seek compensation and other remedies through the courts if:
- (a) they suffer loss, damage or injury because of a disclosure; and
 - (b) the Company failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.
- 5.17 The Company recommends that whistleblowers seek further external legal advice about their rights regarding compensation and other remedies.

Support of whistleblowers

- 5.18 The Company firmly believes that those who reasonably suspect, or witness misconduct should be able to report their suspicions with the confidence that they will be supported, and not punished or discriminated against for making a disclosure.
- 5.19 Whistleblowers are encouraged to raise any concerns arising out of a disclosure (or anticipated disclosure) or any subsequent investigation process with an eligible recipient.

Criminal, civil or administrative liability

- 5.20 The whistleblower is protected from the following in relation to their disclosure:
- (a) civil liability (e.g. legal action for breach of an employment contract or duty of confidentiality in relation to a Qualifying Disclosure)
 - (b) criminal liability (e.g. attempted prosecution for unlawfully releasing information); and

(c) administrative liability (e.g. disciplinary action for making a Qualifying Disclosure).

5.21 The protections do not grant whistleblowers immunity for any misconduct they have engaged in that is revealed in a Qualifying Disclosure. However, if a whistleblower reports such conduct and actively cooperates in an investigation in which they may be implicated, there may be some cases where the fact they have made a report will be considered as a mitigating factor when determining actions which may be taken against them.

6. Training

Employee Whistleblowing Training

- 6.1 The Company will conduct regular training for employees on this Policy and their rights and obligations under it. This training will include, but is not limited to, information on the following:
- (a) the legislative whistleblowing regime and how this Policy interacts with statutory protections;
 - (b) the kinds of matters that are disclosable under this Policy and the Whistleblowing Legislation;
 - (c) the process of making a disclosure (including to whom a disclosure can be made);
 - (d) the Company's investigation processes; and
 - (e) support that the Company offers to whistleblowers and persons who are the subject of a disclosure.

Recipient Whistleblowing Training

- 6.2 The Company will conduct regular training for those persons who may receive whistleblowing reports. This training will include, but is not limited to, the following:
- (a) how to receive reports and obtain essential information;
 - (b) how best to protect the anonymity of the discloser (if an anonymous disclosure has been made) and the confidential nature of the disclosure;
 - (c) how to commence, and where appropriate, conduct and manage the investigation process; and
 - (d) how to provide continued support to whistleblowers and persons who are the subject of a disclosure.

7. Compliance with this Policy

- 7.1 Breaches or suspected breaches of this Policy should be reported to an eligible recipient. A breach of this Policy may result in disciplinary action, potentially including termination of employment or engagement.
- 7.2 The eligible recipient should ensure that the Ethics & Compliance office is informed of any material incidents reported under this Policy.

8. Review of Policy

8.1 The Company will periodically review this Policy to ensure that it is operating effectively.

<input type="checkbox"/> CEO, <input type="checkbox"/> COO, <input type="checkbox"/> CFO, <input checked="" type="checkbox"/> GC, <input type="checkbox"/> CIO, <input checked="" type="checkbox"/> Corp HR VP			<input checked="" type="checkbox"/> Business Leader
<input type="checkbox"/> Risk & Compliance Committee			<input checked="" type="checkbox"/> Ethics & Compliance Office
Team:	Legal and HR		
Language:	English	Doc Storage info:	NetDocs
Review Frequency:	Revision History: New	Revision Date:	N/A
As needed			