

AWN Group Whistleblower Policy

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Whistleblower Policy¹

1. Definitions

In this Whistleblower Policy:

ASIC means the Australian Securities and Investments Commission;

APRA means the Australian Prudential Regulation Authority;

ATO means the Australian Taxation Office;

Disclosable Matter is defined in section 4 of this Whistleblower Policy;

Disclosee means any person named in a report of Disclosable Matters;

Eligible Recipient is defined in section 5.1 of this Whistleblower Policy;

Eligible Whistleblower means any person or body corporate who is currently, or has ever been:²

- (a) an officer or employee (whether permanent, full time, part time, fixed term or temporary) of the Group including interns, secondees, managers or directors;
- (b) a contractor or supplier of services or goods to the Group, including their employees (whether paid or unpaid);
- (c) an associate of the Group, including its related bodies corporate;³ or
- (d) a relative, dependant, child or spouse of an individual named in paragraphs (a) to (c) above;⁴

Personal Information is defined in section 7(b) of this Whistleblower Policy;

Personnel means directors, senior executives, key management personnel (being any person who has authority and responsibility for planning, directing and controlling the activities of the Group, directly or indirectly, including any director (whether executive or otherwise), officers and employees of the Group;

Whistleblower Investigation Officer is the person appointed by the Whistleblower Protection Officer to investigate a report of Disclosable Matters; and

Whistleblower Protection Officer is defined in section 5.2 of this Whistleblower Policy.

¹ ASIC's *Regulatory Guide 270: Whistleblower Policies*.

² See RG 270.43 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

³ Section 318 of the Income Assessment Act.

⁴ Section 1317AAA of the Corporations Act; section 14ZZU of the Taxation Administration Act.

2. Purpose⁵

The Group is committed to fostering a culture of good corporate governance and ethical behaviour for its officers, employees and contractors (**Personnel**).⁶

The Group has implemented this Whistleblower Policy to provide Personnel with a mechanism for addressing any concerns about the Group's operations and activities in order to provide transparency around the Group's framework for receiving, handling and investigating reports of undesirable and unlawful conduct to prevent the conduct from occurring in the future.⁷

The Group believes that the best way to maintain this culture is through a secure and safe working environment in which Eligible Whistleblowers are able to report instances of undesirable and unlawful conduct without fear of victimisation, retaliation or reprisal from the Group or its Personnel.

In this Whistleblower Policy it is important to understand:

- who is an Eligible Whistleblower;
- what matters are disclosable;
- to whom an Eligible Whistleblower should make disclosures; and
- the legal protections for Whistleblowers.

In addition, this Whistleblower Policy outlines who is considered to be an Eligible Whistleblower, what is considered to be a Disclosable Matter, how and to whom an Eligible Whistleblower may report or make a disclosure, and the legal protections available where such disclosures are made.

3. Application⁸

This Whistleblower Policy applies to the Group and all of its related bodies corporate, including those operating outside of Australia and reflects the requirements under the *Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019 (Cth)*, the *Corporations Act 2001 (Cth)* (**Corporations Act**), the *Taxation Administration Act 1953 (Cth)*, the ASX Corporate Governance Principles and Recommendations (the Fourth Edition) and the Australian Securities and Investments Commission (**ASIC**)'s *Regulatory Guide 270: Whistleblower Policies*.

This Whistleblower Policy applies to and protects all Eligible Whistleblowers who have made:⁹

- (a) a report of Disclosable Matters to their supervisors or senior managers, the directors or secretary of the Group, the Whistleblower Protection Officer, ASIC, APRA, the Commissioner of Taxation or any other Commonwealth regulatory body (together, Eligible Recipients);¹⁰
- (b) a report of Disclosable Matters to a registered tax agent or BAS agent who provides tax agent or BAS services to the Group, or any other officer of the Group who has duties that relate to tax affairs;¹¹

⁵ See RG 270.39 - RG 270.40 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁶ Refer to Recommendation 3.1 of the ASX Principles and Recommendations.

⁷ Section 1317AI of the Corporations Act requires entities to have a functional and accessible Whistleblower Policy.

⁸ See RG 270.41 - RG 270.46 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁹ See RG 270.45 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

¹⁰ Section 1317AA of the Corporations Act; sections 14ZZT and 14ZZV of the Taxation Administration Act.

¹¹ Section 14ZZV of the Taxation Administration Act.

- (c) a report of Disclosable Matters to an auditor or member of an audit team conducting an audit of the Group;¹²
- (d) a report of Disclosable Matters to a legal representative for the purposes of obtaining legal advice;¹³ or
- (e) a Public Interest Disclosure (as defined in section 5.7) or Emergency Disclosure (as defined in section 5.8) to a journalist or parliamentarian.¹⁴

4. What matters are disclosable¹⁵

4.1 Disclosable Matters¹⁶

Disclosable Matters means any conduct by a person who is connected with the Group (including an employee or officer of the Group) or related bodies corporate and the Eligible Whistleblower has reasonable grounds to suspect that such conduct:¹⁷

- (a) constitutes misconduct including unethical, illegal, dishonest, fraudulent or corrupt conduct or constitutes improper state of affairs or circumstances;
- (b) constitutes an offence against, or a contravention of a provision in, any of the following:
 - (i) *Corporations Act 2001 (Cth)*;
 - (ii) *Australian Securities and Investments Commission Act 2001 (Cth)*;
 - (iii) *Banking Act 1959 (Cth)*;
 - (iv) *Financial Sector (Collection of Data) Act 2001 (Cth)*;
 - (v) *Insurance Act 1973 (Cth)*;
 - (vi) *Life Insurance Act 1995 (Cth)*;
 - (vii) *National Consumer Credit Protection Act 2009 (Cth)*;
 - (viii) *Superannuation Industry (Supervision) Act 1993 (Cth)*; and
- (c) constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
- (d) represents a danger to the public or the financial system;
- (e) constitutes fraud, money laundering or misappropriation of funds;
- (f) constitutes illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property;
- (g) constitutes offering or accepting a Bribe;

¹² Section 14ZZV of the Taxation Administration Act.

¹³ Section 1317AA of the Corporations Act.

¹⁴ Sections 1317AA, 1317AAA, 1317AAC and 1317AAD of the Corporations Act.

¹⁵ See RG 270.47 - RG 270.63 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

¹⁶ See RG 270.50 - RG 270.57 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

¹⁷ Section 1317AA of the Corporations Act; section 14ZZT of the Taxation Administration Act.

- (h) is a financial irregularity;
- (i) is a failure to comply with, or breach of, legal or regulatory requirements;
- (j) is a breach of any applicable industry practices or constitutes gross mismanagement;
- (k) is a serious waste of resources or a breach of environmental practice;
- (l) is an unsafe work practice, or contributes to an unsafe workplace; or
- (m) may cause financial or non-financial loss to the Group or be otherwise detrimental to the interests of the Group¹⁸; or
- (n) constitutes engaging in or threatening to engage in detrimental conduct against an Eligible Whistleblower who has made a report of Disclosable Matters or is believed or suspected to have made, or be planning to make, a report of Disclosable Matters.¹⁹

4.2 Non-Disclosable Matters²⁰

This Whistleblower Policy is **not** intended to replace any other reporting processes relating to complaints about Personnel's employment which may have implications for Personnel personally but do not have significant implications for the Group or any other entity with which the Group has dealings (**Personal Work-Related Grievances**).

Personal Work-Related Grievances include:

- (a) inter-personal conflicts, such as reports of bullying, harassment and discrimination not related to a report of Disclosable Matters;
- (b) any other decisions that do not breach workplace laws including decisions about the terms and conditions of Personnel's employment;
- (c) a decision about the engagement, transfer or promotion of Personnel; or
- (d) decisions to discipline or to suspend or terminate the employment of Personnel.²¹

Generally, any reports made in relation to Personal Work-Related Grievances, do not constitute Disclosable Matters and do not qualify for whistleblower protection under this Whistleblower Policy or the Corporations Act.²²

Personal Work-Related Grievances may be protected under this Whistleblower Policy if the grievance includes any information as specified in section 4.1 of this Whistleblower Policy or where Personnel suffer from or are threatened with retaliation or harassment for making a report of Disclosable Matters.²³

¹⁸ See RG 270.55 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

¹⁹ Section 1317AA of the Corporations Act; section 14ZZT of the Taxation Administration Act; see RG 270.54 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

²⁰ See RG 270.58 - RG 270.63 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

²¹ Sections 1317AADA and 1317AC of the Corporations Act.

²² See RG 270.60 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

²³ See RG 270.62 - RG 270.63 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

5. To whom can you make a report of a Disclosable Matter²⁴

5.1 Eligible Recipient

An Eligible Whistleblower may make a report concerning a Disclosable Matter to an **Eligible Recipient** who includes:

- (a) an officer, senior manager, director or company secretary of the Group or any of its related bodies corporate;²⁵
- (b) the internal or external auditor or actuary of the Group or any of its related bodies corporate;
- (c) a person authorised by the Group to receive reports of Disclosable Matters that qualify for protection under this Whistleblower Policy, such as the Whistleblower Protection Officer;²⁶ or
- (d) any other person or body outlined in this section 5.

5.2 Whistleblower Protection Officer

The Group has appointed a Whistleblower Protection Officer who is appropriately trained and qualified to receive and handle reports of Disclosable Matters and to safeguard the interests of Eligible Whistleblowers.

The Whistleblower Protection Officer is the Group's Company Secretary.²⁷

The Whistleblower Protection Officer will be responsible for appointing the Whistleblower Investigation Officer who will investigate the report of Disclosable Matters.²⁸ The Whistleblower Investigation Officer must not have a personal interest in the Disclosable Matter.

The Whistleblower Protection Officer is also responsible for protecting an Eligible Whistleblower's rights under this Whistleblower Policy and ensuring that each report of Disclosable Matters complies with the relevant legislation.²⁹

Personnel may contact the Whistleblower Protection Officer to seek accurate and confidential information and advice in relation to this Whistleblower Policy including information about how to make a report of Disclosable Matters.³⁰

5.3 Legal Practitioners³¹

An Eligible Whistleblower may make a report concerning a Disclosable Matter to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower protection regime.

²⁴ See RG 270.64 - RG 270.78 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

²⁵ Section 9 of the Corporations Act.

²⁶ Section 1317AAC of the Corporations Act; section 14ZZT of the Taxation Administration Act.

²⁷ The Whistleblower Protection Officer may be an officer, director or senior manager of the Group. **Note:** The Group may redact from the disclosed copy of its Whistleblower Policy personal or confidential information, such as the names and contact details of individual staff involved in the whistleblower process (refer to Recommendation 3.3 of the ASX Principles and Recommendations).

²⁸ See RG 270.145 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

²⁹ See RG 270.145 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

³⁰ See RG 270.66 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

³¹ Section 1317AA of the Corporations Act; section 14ZZT of the Taxation Administration Act; see RG 270.72 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

5.4 Tax agent or BAS agent³²

An Eligible Whistleblower may make a report concerning a Disclosable Matter to a registered tax agent or BAS agent who provides tax agent or BAS services to the Group, or any other officer of the Group who has duties that relate to tax affairs.

5.5 Regulatory bodies and other external parties³³

An Eligible Whistleblower may also report Disclosable Matters directly to an external regulator such as ASIC, APRA, the ATO or any other Commonwealth regulatory body and qualify for protection under the Corporations Act.

5.6 Journalist or Parliamentarian³⁴

Eligible Whistleblowers may make a Public Interest Disclosure (as defined in section 5.7) or an Emergency Disclosure (as defined in section 5.8) to a journalist or parliamentarian.

5.7 Public Interest Disclosures³⁵

A **Public Interest Disclosure** is a report of Disclosable Matters made to a journalist or parliamentarian. In making a Public Interest Disclosure, Eligible Whistleblowers will qualify for protection under the whistleblower protection regime where all of the following apply:

- (a) at least 90 days have passed since the Eligible Whistleblower reported the Disclosable Matters to ASIC or APRA or any other Commonwealth regulatory body; and
- (b) the Eligible Whistleblower does not have reasonable grounds to believe that action is being taken, or has been actioned, on their behalf in relation to the report; and
- (c) the Eligible Whistleblower reasonably believes that reporting the Disclosable Matters is in the public interest; and
- (d) the Eligible Whistleblower has given written notice to ASIC or APRA or any other Commonwealth regulatory body prior to making a Public Interest Disclosure, which clearly identifies their previous report (that is, including the application number, or any other identifying feature) and states that they intend to make a Public Interest Disclosure.

If an Eligible Whistleblower is unsure whether the Public Interest Disclosure provisions described in this section 5.7 apply to their report of Disclosable Matters,³⁶ they are encouraged to contact the Whistleblower Protection Officer or seek external legal advice.³⁷

5.8 Emergency Disclosures³⁸

An **Emergency Disclosure** is a report of Disclosable Matters made to a journalist or parliamentarian that is necessary to inform the journalist or parliamentarian of substantial and imminent danger. In making an Emergency Disclosure, Eligible Whistleblowers will qualify for protection under the whistleblower protection regime where all of the following apply:

³² Section 14ZZV of the Taxation Administration Act.

³³ Section 1317AA of the Corporations Act; section 14ZZT of the Taxation Administration Act; see RG 270.73 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

³⁴ Section 1317AAD of the Corporations Act; see RG 270.74 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

³⁵ Section 1317AAD of the Corporations Act; see RG 270.75 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

³⁶ See RG 270.77 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

³⁷ See RG 270.78 and RG 270.103 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

³⁸ Section 1317AAD of the Corporations Act; see RG 270.76 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

- (a) the Eligible Whistleblower has previously reported the Disclosable Matters to ASIC or APRA or any other Commonwealth regulatory body; and
- (b) the Eligible Whistleblower reasonably believes that the Disclosable Matters relates to a substantial and imminent danger to the health or safety of persons or to the environment; and
- (c) the Eligible Whistleblower has given written notice to ASIC or APRA or any other Commonwealth regulatory body prior to making an Emergency Disclosure, which clearly identifies their previous disclosure (ie including the application number, or any other identifying feature) and states that they intend to make an Emergency Disclosure; and
- (d) the information reported in the Emergency Disclosure is only provided to the extent that is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.

If an Eligible Whistleblower is unsure whether the Emergency Disclosure provisions described in this section 5.8 apply to their report of Disclosable Matters,³⁹ they are encouraged to contact the Whistleblower Protection Officer, or seek external legal advice.⁴⁰

6. How to report a Disclosable Matter⁴¹

- (a) All disclosures will be taken seriously and will be thoroughly investigated by the Group.
- (b) In order to be protected by this Whistleblower Policy, Eligible Whistleblowers **must make a report of Disclosable Matters directly to an Eligible Recipient**. Any report of Disclosable Matters which is not made directly to the Whistleblower Protection Officer will be referred to the Whistleblower Protection Officer, subject to the consent of the Eligible Whistleblower.
- (c) The report should include a full disclosure of the relevant details of the conduct and, wherever possible, provide the reasons for their concerns and all supporting documentation, if available.
- (d) Eligible Whistleblowers who wish to report Disclosable Matters internally may raise their concerns with their supervisors, directors or senior managers in the first instance.⁴² If Eligible Whistleblowers are not comfortable reporting, or feel it is inappropriate to report, the Disclosable Matters through standard internal communication channels, they may contact the Whistleblower Protection Officer on:⁴³

Name: Brendon Lunney⁴³
 AWN Rural Limited⁴⁴
 b.lunney@bigpond.net.au⁴⁵
 PO Box 266 Guildford NSW 2161

³⁹ See RG 270.77 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁴⁰ See RG 270.78 and RG 270.103 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁴¹ Section 1317AI of the Corporations Act; see RG 270.79 - RG 270.86 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁴² See RG 270.80 of ASIC's *Regulatory Guide 270: Whistleblower Policies*; see 'Good practice tip 5: Encourage disclosures to the entity in the first instance' under RG 270.71 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁴³ See RG 270.82 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁴⁴ See RG 270.43 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁴⁵ See RG 270.43 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

- (e) Eligible Whistleblowers may elect to remain anonymous by employing any of the options listed below or by creating an anonymous email address from which to send their report of the Disclosable Matters.⁴⁶ In making an anonymous report of Disclosable Matters, the Eligible Whistleblower will still be protected under the whistleblower protection regime.⁴⁷
- (f) All information provided to the Whistleblower Protection Officer will be kept confidential and will only be disclosed in accordance with this Whistleblower Policy or as required by law.⁴⁸
- (g) The Whistleblower Protection Officer will ensure that all telephone calls are conducted in private and that all emails are kept confidential. Personnel wishing to meet with the Whistleblower Protection Officer away from the workplace should contact the Whistleblower Protection Officer directly to arrange a meeting (this could be outside of business hours).⁴⁹
- (h) If Eligible Whistleblowers believe it is necessary to do so, they may also report Disclosable Matters directly to an external regulator such as ASIC, APRA, the ATO or any other Commonwealth regulatory body and qualify for protection under the Corporations Act.
- (i) For the avoidance of doubt, an Eligible Whistleblower can still qualify for protection under the whistleblower regime even if their report of Disclosable Matters turns out to be incorrect.⁵⁰
- (j) If an Eligible Whistleblower has made a report of Disclosable Matters which is deliberately false, or is trivial or without substance, the Eligible Whistleblower's conduct will be considered a serious breach of this Whistleblower Policy.⁵¹
- (k) A report will be deliberately false if the Eligible Whistleblower has made the report with the knowledge that the contents of their report is false, or with reckless disregard as to the truth or falsity of the contents of their report.
- (l) To ensure the Group adheres to the principles of good corporate governance, all reports of Disclosable Matters received by the Whistleblower Protection Officer will also be delivered to the Board for review.⁵² The Board is required to comply with all sections of this Whistleblower Policy and the whistleblower protection regime.
- (m) In order to ensure fairness and to avoid possible risk to the objectivity of the investigation, Eligible Whistleblowers should not discuss their report and should keep confidential the fact that they have made a report of Disclosable Matters against the Group.
- (n) An overview of how to report a Disclosable Matter and the investigation process is contained in the **Schedule** to this Whistleblower Policy.

7. Legal protections for Eligible Whistleblowers⁵³

- (a) If an Eligible Whistleblower does not wish to be identified, they may adopt a pseudonym, communicate anonymously via telephone or through email, or refuse to answer any

⁴⁶ Section 14ZZT of the Taxation Administration Act; see RG 270.80 and RG 270.84 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁴⁷ Section 1317AAE of the Corporations Act; see RG 270.83 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁴⁸ See RG 270.80 and RG 270.86 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁴⁹ See RG 270.80 and RG 270.86 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁵⁰ See RG 270.57 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁵¹ See 'Good practice tip 4: Include a statement discouraging deliberate false reporting' under RG 270.63 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁵² Refer to Recommendation 3.3 of the ASX Principles and Recommendations.

⁵³ Section 1317AI of the Corporations Act; see RG 270.87 - RG 270.105 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

question that the Eligible Whistleblower believes could reveal their identity.⁵⁴ However, the Group may not be able to undertake an investigation if it is not able to contact the Eligible Whistleblower.⁵⁵

- (b) The Whistleblower Protection Officer, Whistleblower Investigation Officer and any other person connected with the investigation must ensure that all disclosure materials, along with the identity of, and any information relating to the Eligible Whistleblower remains confidential including any information or an opinion about a person, a person's race or ethnicity, political opinion, religious beliefs, sexual orientation, health information, employee record information, or any other information that may lead to the identification of a person (**Personal Information**).⁵⁶
- (c) Personnel must protect and maintain the confidentiality of Eligible Whistleblowers they know or suspect to have made a disclosure and any unauthorised identification or disclosure of an Eligible Whistleblower's identity may constitute a criminal offence under law.⁵⁷
- (d) The Group will endeavour to protect the anonymity of Eligible Whistleblowers by ensuring that all information and Personal Information concerning a report of Disclosable Matters is held in the strictest confidence and stored securely and is not disclosed to a person who is not directly connected with the investigation.⁵⁸ However, the Group may disclose the identity of the Eligible Whistleblower where:
 - (i) the Eligible Whistleblower consents in writing;
 - (ii) the disclosure is required by law;
 - (iii) the disclosure is reported to a professional legal advisor on a confidential basis or is reported to auditors or other authorised regulatory bodies, such as ASIC, APRA, the Commissioner of Taxation or the Australian Federal Police; or
 - (iv) the disclosure of the identity of the Eligible Whistleblower is necessary for the purposes of obtaining appropriate legal advice in relation to the Disclosable Matters.⁵⁹
- (e) The Whistleblower Protection Officer, Whistleblower Investigation Officer and any other person connected with the investigation into the report of Disclosable Matters must ensure that all communications and documents relating to the investigation of a disclosure are not sent to an email address that may be accessed by any other person who is not directly connected with the investigation into the report of Disclosable Matters.⁶⁰

8. Support and practical protection for Eligible Whistleblowers⁶¹

- (a) It is an offence for the Group or its Personnel to cause, or threaten to cause, any action or behaviour that is, or could be perceived to be, victimisation, retaliation or harassment of an Eligible Whistleblower (**Detriment**).⁶²

⁵⁴ See RG 270.86 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁵⁵ See RG 270.119 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁵⁶ See RG 270.108 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁵⁷ Section 14ZZW of the Taxation Administration Act; see RG 270.91 and RG 270.94 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁵⁸ See RG 270.90 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁵⁹ Section 14ZZW of the Taxation Administration Act; see RG 270.92 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁶⁰ See RG 270.90 and RG 270.108 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁶¹ See RG 270.106 - RG 270.110 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁶² Section 1317AC of the Corporations Act; section 14ZZY of the Taxation Administration Act; see RG 270.95 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

- (b) The Group and its Personnel will ensure that, as a result of making a report of Disclosable Matters, Eligible Whistleblowers are not subject to or threatened with:
- (i) dismissal from their employment;
 - (ii) alteration of their position or duties to their disadvantage, such as transfer to another office or state;
 - (iii) discrimination between an Eligible Whistleblower and other Personnel of the same employer;
 - (iv) bullying, harassment or intimidation;
 - (v) harm or injury in their employment including psychological harm;
 - (vi) loss or damage to their property, or business or financial position; or
 - (vii) any other damage or harm.⁶³
- (c) In addition, the Group or its Personnel, as a result of an Eligible Whistleblower making a report of Disclosable Matters must not:
- (i) aid, abet, counsel or procure the Detriment;
 - (ii) induce the Detriment, whether by threats, promises or otherwise;
 - (iii) in any way, by act or omission, directly or indirectly, be knowingly concerned in or party to the Detriment; or
 - (iv) conspire with others to effect the Detriment.⁶⁴
- (d) If an Eligible Whistleblower suffers Detriment as a result of making a report of Disclosable Matters, they should contact the Whistleblower Protection Officer who will assist and support the Eligible Whistleblower in managing stress, seeking counselling or other professional or legal services.⁶⁵ However, any disciplinary measures relating to an Eligible Whistleblower's individual misconduct, including unsatisfactory work performance, that is unrelated to the report of Disclosable Matters, does not constitute Detriment.⁶⁶
- (e) If the Group or its Personnel fail to take reasonable precautions to protect an Eligible Whistleblower from suffering loss, damage or injury as a result of making a report of Disclosable Matters, or fails to exercise due diligence to prevent the Detriment, the Group or its Personnel may be liable to pay compensation or any other remedy as determined by a court.⁶⁷
- (f) In making a report of Disclosable Matters, Eligible Whistleblowers are protected from civil, criminal and administrative liabilities.⁶⁸ However, Eligible Whistleblowers may still be personally liable for their involvement in the Disclosable Matters, even if the Eligible Whistleblower reports the conduct.⁶⁹ In addition, the protections listed above do not grant an Eligible Whistleblower immunity from disciplinary measures for their individual

⁶³ Section 1317ADA of the Corporations Act; section 14ZZZAA of the Taxation Administration Act; see RG 270.99 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁶⁴ Section 14ZZZ of the Taxation Administration Act.

⁶⁵ Section 1317AI of the Corporations Act; see RG 270.106 and RG 270.109 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁶⁶ See RG 270.100 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁶⁷ Section 1317AD of the Corporations Act; section 14ZZZA of the Taxation Administration Act; see RG 270.102 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁶⁸ Section 1317AB of the Corporations Act; see RG 270.104 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁶⁹ Section 1317AB of the Corporations Act; see RG 270.105 of ASI ASIC's *Regulatory Guide 270: Whistleblower Policies*.

misconduct, including unsatisfactory work performance, which is unrelated to the report of Disclosable Matters.

- (g) If an Eligible Whistleblower believes they have suffered Detriment they are encouraged to contact the Whistleblower Protection Officer, seek external legal advice⁷⁰ or contact regulatory bodies such as ASIC, APRA or the ATO.⁷¹

9. Handling and investigating a Disclosable Matter⁷²

- (a) Investigations into reports of Disclosable Matters will be conducted by the Whistleblower Investigation Officer, who has been appointed by the Group (via its Whistleblower Protection Officer) for this purpose.
- (b) It is the responsibility of the Whistleblower Investigation Officer to ensure that all investigations into reports of Disclosable Matters are conducted in accordance with this Whistleblower Policy.
- (c) In order to ensure proper process and to prevent actual or perceived unethical conduct, the offices of the Whistleblower Protection Officer and Whistleblower Investigation Officer must not be held by the same person.
- (d) All investigations will be undertaken according to the principles of thoroughness, objectivity, fairness, independence and without bias and all parties will be given adequate notice of meetings to discuss the issues raised and have time to prepare.⁷³
- (e) The Whistleblower Protection Officer will provide details of each report of Disclosable Matters they receive to the Whistleblower Investigation Officer on a confidential basis who will then conduct an investigation into the report to determine whether the report falls within the scope of this Whistleblower Policy and whether a formal investigation is required.⁷⁴
- (f) The objective of a formal investigation is to locate evidence that either substantiates or disproves the claims made in a report of Disclosable Matters. In conducting a formal investigation, the Whistleblower Investigation Officer will:
 - (i) document and investigate reports of Disclosable Matters as soon as practicable after the report is lodged;
 - (ii) review all supporting documentation and obtain further information as required to appropriately and fully investigate the report;
 - (iii) consider any possible remedy or action that may be required; and
 - (iv) immediately notify the Whistleblower Protection Officer and Chairperson of the Audit and Risk Committee, if the report of Disclosable Matters concerns allegations of serious misconduct.

⁷⁰ See RG 270.103 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁷¹ See RG 270.110 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁷² Section 1317AI of the Corporations Act; see RG 270.111 - RG 270.124 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁷³ See 'Good practice tip 13: Ensure investigations follow best practice' under RG 270.120 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁷⁴ See RG 270.116 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

- (g) The Whistleblower Investigation Officer will also maintain appropriate records and documentation for each stage of the investigation process.⁷⁵ All parties will be given the opportunity to be heard and will have the right to legal representation, if required.
- (h) Depending on the nature and scope of the allegations made in the report of Disclosable Matters, the Whistleblower Investigation Officer will advise the Eligible Whistleblower, within twenty business days of them making the report, whether an investigation into the Disclosable Matters has been undertaken and the start date of the investigation, whether the investigation has been completed and any action that is to be taken to address the Disclosable Matters, subject to any applicable confidentiality or privacy requirements or other relevant considerations.⁷⁶
- (i) If the investigation is ongoing, the Whistleblower Investigation Officer will regularly update the Eligible Whistleblower on the progress of the investigation until the investigation is finalised.⁷⁷
- (j) Once an investigation is completed, the Whistleblower Investigation Officer will report the findings of the investigation to the Whistleblower Protection Officer (**Investigation Report**).⁷⁸
- (k) A copy of the Investigation Report will be provided to the Group's Audit and Risk Committee in order to assist in updating and amending the risk management and compliance frameworks.⁷⁹
- (l) If the Audit and Risk Committee is satisfied that the Disclosable Matters have occurred, they will make a recommendation to the Whistleblower Protection Officer as to the action that should be taken.
- (m) If the Audit and Risk Committee is not satisfied that the Disclosable Matters have occurred, they will provide a report of the findings of the investigation to the Whistleblower Protection Officer including a summary of the reasons why they are not satisfied that the Disclosable Matters have occurred.
- (n) here appropriate, the Whistleblower Protection Officer will communicate a summary of the findings of the investigation to the Eligible Whistleblower and the Disclosee.⁸⁰
- (o) If the Eligible Whistleblower is not satisfied with the decision or recommendations made by the Audit and Risk Committee, they may lodge a complaint with ASIC, APRA, or any other Commonwealth regulatory body, or appeal to the Audit and Risk Committee of the Group.⁸¹
- (p) It is at the discretion of the Audit and Risk Committee of the Group whether to review the findings of the Whistleblower Protection Officer in respect of whether the investigation was conducted properly, if new information is available and whether the new information would alter the findings of the investigation.⁸²

⁷⁵ See RG 270.113 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁷⁶ See RG 270.112 and RG 270.117 and RG 270.121 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁷⁷ See RG 270.121 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁷⁸ See RG 270.123 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁷⁹ See RG 270.123 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁸⁰ See RG 270.123 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁸¹ See 'Good practice tip 14: Provide an avenue for review' under RG 270.124 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁸² See 'Good practice tip 14: Provide an avenue for review' under RG 270.124 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

10. Ensuring fair treatment of individuals mentioned in a report of Disclosable Matters⁸³

- (a) A **Disclosee** has the right to be informed of, and given the opportunity to respond to, the content of any allegations made against them prior to any final decision being made by the Audit and Risk Committee.
- (b) The Group will protect a Disclosee by ensuring that all Personal Information relating to the Disclosee remains confidential unless a formal investigation finds that the Disclosable Matters have occurred.⁸⁴

11. Accessibility⁸⁵

- (a) Personnel will be made aware of the existence of this Whistleblower Policy and the mechanisms for reporting Disclosable Matters⁸⁶ through staff briefing sessions and team meetings, the Group's induction packages, employee handbooks and new-starter training programs, staff noticeboards and also via the Group's website via www.awn.net⁸⁷.
- (b) The Group will also provide ongoing education and training programs for all Personnel in relation to this Whistleblower Policy and its processes and procedures in order to ensure group-wide knowledge and understanding of all rights and obligations under this Whistleblower Policy.⁸⁸
- (c) All Eligible Recipients will be provided with training and resources in order to ensure consistency and group-wide knowledge and understanding of the processes and procedures for responding to reports of Disclosable Matters under this Whistleblower Policy.⁸⁹

12. Review

The Group's Company Secretary is responsible for the oversight and monitoring of this Whistleblower Policy and will review this Whistleblower Policy on a regular basis at least every 2 years.

This Whistleblower Policy may only be amended with approval by the Audit and Risk Committee.

⁸³ See RG 270.125 - RG 270.127 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁸⁴ Section 1317AI of the Corporations Act; see RG 270.125 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁸⁵ See RG 270.128 - RG 270.139 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁸⁶ Section 1317AI of the Corporations Act; see RG 270.128 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁸⁷ See RG 270.138 of ASIC's *Regulatory Guide 270: Whistleblower Policies*; see also Recommendation 6.1 of the ASX Principles and Recommendations; **Note:** since some foreign companies do not have a requirement in their home jurisdiction to lodge an annual report, they must make these disclosures on their website.

⁸⁸ See RG 270.131 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

⁸⁹ See RG 270.134 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

13. Key organisational contacts⁹⁰

Name	Role	Contact details
Brendon Lunney	Whistleblower Protection Officer Deputy Non-Executive Chairman	Email: b.lunney@bigpond.net.au
Ben Barlow	Chairperson of Audit and Risk Committee	Email: b.barlow@nem.com.au
Rick Maybury	Company Secretary	Email: rmaybury@awn.net
John Colley	Chief Executive Officer and Managing Director	Email: jcolley@awn.net

- END -

⁹⁰ See RG 270.43 of ASIC's *Regulatory Guide 270: Whistleblower Policies*.

14. Schedule to Whistleblower Policy: Investigating a Report of Disclosable Matters

