

# Whistleblower Policy

SGSPAA (Australia) Assets Pty Ltd (SGSPAA / Company)

## 1. SGSPAA's commitment to good corporate governance and ethical behaviour

SGSPAA is committed to a culture of corporate compliance, good corporate governance and ethical behaviour, and to encouraging the reporting of unlawful or unethical behaviour by protecting those who wish to raise concerns about actual, suspected or anticipated wrongdoing within SGSPAA, from detriment.

This culture is underpinned by the exercise of the Company's values, by our personnel and in the Company's dealings. This includes delivering to our commitments for legal, ethical and respectful behaviour.

Whistleblower protections are designed to encourage the reporting of unlawful or unethical behaviour and to actively promote ethical behaviour.

The objective of SGSPAA's Whistleblower program, is to allow for concerns about Reportable Conduct to be raised with confidence (**Notification**). Here we outline:

- how and to whom an individual can make a Notification;
- how SGSPAA will support and protect **Disclosers**;
- the protections available to Disclosers, employees and contractors and suppliers who are mentioned in a Notification; and
- how investigations into a Notification will proceed.

Notifications can be made to the General Counsel & Company Secretary Richard Harris on (03) 9173 7434 or at [richard.harris@jemena.com.au](mailto:richard.harris@jemena.com.au) (**Contact Point**).

SGSPAA Group operations are located in Australia.

If language assistance is required the Australian Interpreter Service is available by phone on 13 14 50.

## 2. When does this policy apply?

This policy applies to Notifications made of **Reportable Conduct** being activity, in relation to SGSPAA or its related bodies corporate, a person or entity, which a Discloser has a reasonable ground to suspect:

- (a) is fraudulent<sup>1</sup>;
- (b) is corrupt<sup>2</sup>;
- (c) is in breach of any applicable laws;
- (d) is inconsistent with Company's policies and procedures, governance or compliance requirements;
- (e) is unethical (either representing a breach of the applicable Code of Conduct or generally);
- (f) may cause financial or non-financial loss to SGSPAA or a Customer or be otherwise detrimental to the interests of SGSPAA or a Customer;
- (g) jeopardises the safety of a SGSPAA work environment or public safety<sup>3</sup>;

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<sup>1</sup> Fraud is defined as dishonest act or omission causing actual or potential financial loss to a SGSPAA entity, customer, supplier or stakeholder:

- where deception is used at the time, immediately before or immediately following the act or omission; or
- through a deliberate falsification, concealment, destruction or use of falsified documentation used or intended for use for a normal business purpose; or
- through the improper use of information or position for personal financial benefit; or
- including theft of cash or assets.

<sup>2</sup> Corruption is defined as dishonest activity in which personnel act contrary to the interests of SGSPAA and abuse their position of trust in order to achieve some personal gain or advantage for themselves or for another person or entity.

- (h) constitutes misconduct or an improper state of affairs or circumstances<sup>3</sup>; or
- (i) that the Company, an officer or an employee is in contravention of the Corporations Act or another law of the Commonwealth that is punishable by 12 months imprisonment<sup>3</sup>.

A Discloser must believe that there are reasonable grounds indicating that SGSPAA, or employees or contractors, have, or may have, engaged in Reportable Conduct. A mere suspicion of Reportable Conduct which is not supported by evidence of any kind, would not normally provide a reasonable ground for making a Notification.

### 3. Notifications – who by, how and to whom?

#### 3.1 Who can make a Notification

The Board and Management encourages all people who have concerns regarding Reportable Conduct within or relating to the SGSPAA group to bring these forward. This will ensure an investigation and any necessary action be taken to address the issue, to prevent the possibility of more serious issues arising or a repetition of the issue in the future.

Although SGSPAA encourages all people with concerns to come forward and offers protections under this policy (**Disclosers**), the Company notes that the following groups notifying of a Disclosable Matter are further supported by the protections available under the Corporations Act and Taxation Administration (**TA**) Act:

- (a) a current or former, officer, employee, contractor of the Company and its related bodies corporate;
- (b) a current or former service provider (or employees of service providers) to SGSPAA; and
- (c) a family member of a current or former officer, employee, contractor or service provider employee.

#### 3.2 Notification channels

Whilst Disclosers are encouraged to raise their concerns through the Contact Point, this does not preclude:

- (a) Notifications being made to a director, officer or senior manager of the SGSPAA group; and
- (b) Disclosable Matters being notified, to:
  - an auditor of SGSPAA. The Company's current auditor is KPMG; or
  - Australian Securities and Investment Commission (**ASIC**) or other regulatory authority as described in the Corporations Act or TA.

However, in order to properly investigate and so SGSPAA may take immediate action to address any further risk of harm, a Discloser is strongly encouraged to bring the Notification to the immediate attention of the Contact Point.

Where matters relate to work and employee interactions, employees are strongly encouraged to consider discussing these concerns with their immediate supervisor or manager, at first instance.

Employees are also referred to the Respect@work, Code of Conduct and Fraud Awareness intranet resources and annual training for further Whistleblower information, assistance and behavioural expectations.

#### 3.3 Notifications may be anonymous

A Discloser is not required to furnish his or her name (or company name) or other personal information when making a Notification.

It is however, SGSPAA's preference that a Discloser provide his/her identity, or at least contact details, so further assistance may be provided in the investigation and to ensure that all best endeavours can be taken to protect the Discloser from Detrimental Conduct. Not being provided details may limit SGSPAA's ability to protect and support the Discloser.

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<sup>3</sup> These are **Disclosable Matters** as defined under the Corporations Act. Note: a disclosure of a work-related grievance is a Disclosable Matter if it relates to systemic issues, or involves detrimental conduct to the whistleblower.

## 4. How SGSPAA will support and protect Disclosers

### 4.1 Confidentiality of Information

Information received from a Discloser will be held in confidence and will only be used for purposes related to the investigation and resolution of the matter and always in accordance with the law.

Notifications and any ensuing investigations, reports or resulting actions will generally not be disclosed, except in accordance with the Corporations or TA Acts including:

- (a) where the written consent of the Discloser is obtained and any disclosure is subject to SGSPAA's obligation to provide protection from Detrimental conduct;
- (b) where SGSPAA is authorised, compelled or required by law or to disclose information; or
- (c) subject to SGSPAA's obligation to provide protection from Detrimental conduct.

### 4.2 Confidentiality of Identity

Where a Discloser provides identifying information the identity of the Discloser will be kept confidential and released on a needs to know basis. Where the Notification is in regards to a Disclosable Matter, the identity will be kept confidential, unless one of the following exceptions applies:

- (a) the Discloser consents to the disclosure of their identity;
- (b) disclosure of details that might reveal the Discloser's identity is reasonably necessary for the effective investigation of the matter;
- (c) the concern is reported to ASIC or the Australian Federal Police; or
- (d) the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

## 5. Protection provided by SGSPAA from Detrimental conduct

SGSPAA will take all steps reasonably possible to protect the Discloser and will not engage in conduct that causes any Detriment to the Discloser or any other person including employees and suppliers, contractors or Customers.

**Detriment** means:

- (a) dismissal of an employee;
- (b) injury of an employee in his or her employment;
- (c) alteration of an employee's position to his or her disadvantage;
- (d) discrimination between an employee and other employees of the same employer;
- (e) harassment or intimidation of a person;
- (f) harm or injury to a person, including psychological harm;
- (g) damage to a person's property, reputation, business or financial position; and
- (h) any other damage to a person,

which arises due to a Notification or the belief or suspicion that a notification will be made.

The making of a Notification however, will not shield a Discloser from any consequences arising from their participation in the Reportable Conduct (although it may be a mitigating factor in the consideration of any action, such as disciplinary action).

Similarly, application of the principle to protection from Detriment, must be considered in light of an individual's involvement in Reportable Conduct which is substantiated.

SGSPAA also commits to the elements of the Corporations and TA Acts, with regards to Disclosable Matters, to the:

- (a) protections to Disclosers from civil and criminal legal action (in some circumstances, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty);
- (b) protections from Detriment; and
- (c) avenues to seek compensation and remedies for a person who is subject to victimisation.

## 6. Notification investigation process

All Notifications will be treated in confidence and sensitively.

The Contact Point, being the Company's General Counsel & Company Secretary, is independent of field and business operations and has accountability for management of internal business ethics and integrity.

Investigations are conducted via a fair and impartial process and conducted by a person (**Investigating Officer**), who is independent of the business unit in respect of which Notification have been made, the Discloser, or any person who is the subject or referenced in the Notification, appointed by the Contact Point. Internal escalation procedures are in place in the event of any conflict of interest associated with the subject matter of the Notification or within the investigation.

The Investigating Officer appointed by the Contact Point in accordance with the internal Whistleblower Procedure. triages the Notification and undertakes a Preliminary Assessment, and a Detailed Investigation is completed as required.

If the Discloser has provided a means to be contacted, receipt of the Notification will be acknowledged and an outline of the investigation process provided. Where possible, the Discloser will be informed of the final outcome of the investigation.

Where the Detailed Investigation substantiates an allegation arising from the Notification, the matter will be dealt with in accordance with established administrative or disciplinary procedures, which may result in disciplinary action, including termination of employment of an offending SGSPAA employee.

Any matters of a criminal or similar nature will be reported to the police and/or other appropriate regulatory authorities as required by law or company policy.

In final stage of the investigation (Implementation of Findings), any findings will be reported to the Executive Management and outcomes reported to SGSPAA's Board Audit and Compliance Committee (**ACC**), subject to law. The ACC oversees the conduct and governance of the Company's Whistleblower program and approves the Whistleblower Policy and Procedure to ensure best practice application.

SGSPAA recognises that expedient investigation and resolution of a Notification is the in the best interests of all parties.

## 7. Special Protections under the Taxation Administration Act

The TA Act gives special protection to Notifications where the Discloser has reasonable grounds to suspect that the information indicates misconduct or an improper state of affairs or circumstances, in relation to the tax affairs of SGSPAA or an associate<sup>4</sup>.

Where a Discloser has reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances in relation to the tax affairs of SGSPAA or group companies, in addition to recipients outlined in Section 1.2 who may receive Notifications, these can also be made to:

- (a) a registered tax agent or BAS agent who provides tax to the SGSPAA group;
- (b) any other employee or officer of SGPAA who has functions or duties relating to tax affairs of the company (e.g. an internal accountant);
- (c) the Commissioner of Taxation.

All other sections of this Policy (1 - 6) apply to Notifications made in accordance with the TA Act.

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<sup>4</sup> An 'associate' of an entity is defined broadly in the ITAA 1936 s 318. Associates includes shareholders of a company and beneficiaries or unitholders of a trust

## 8. Related Matters

Our Values are supported through the Company's policies and procedures which set out acceptable behaviour and internal controls applied to prevent, detect and avoid unacceptable behaviour. Key documents include the:

- Code of Conduct which sets out amongst other expectations, those relating to:
  - Fraud, bribery and corruption<sup>5</sup> awareness
  - Conflicts of Interest & gifts
  - Respect@work - bullying and harassment
- Finance Policy
- Risk Management Policy
- Fraud & Corruption Control Plan
- Compliance Management Framework
- Procurement and Contracting Policy
- Modern Slavery Commitments
- Compliance with the Law Policy.

Our systems and procedures have regard to applicable ISO or AS and legislative frameworks, and are regularly risk assessed for our business operations.

Enquiries concerning this Whistleblower policy should be addressed to the General Counsel/Company Secretary at 567 Collins Street, Melbourne. This document is published on the Company's intranet and internet sites and will be reviewed regularly, and as required by law.

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<sup>5</sup> As defined in ISO 37001