



BG&E Whistle-blower Policy

Policy #: BGE-HR-WBP

Effective Date: 30 December 2019

Version: 1.0



Personnel Policies

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BG&E WHISTLE-BLOWER POLICY

To ensure high standards of professional and ethical workplace conduct and practices, BG&E Pty Limited ABN 67 150 804 603 (the Company) believes it is vital that genuine concerns can be raised about conduct, activities or practices without fear of wrongful reprisal.

This policy is an important tool for helping the Company to identify wrongdoing which may not be uncovered unless there is a safe and secure means for disclosing wrongdoing.

1. PURPOSE OF THE POLICY

The purpose of this policy is to:

- (a) encourage matters of concern to be reported;
- (b) protect whistle-blowers from any form of retaliation; and
- (c) ensure that proven allegations are dealt with appropriately.

2. TERMS USED IN THIS POLICY

Act means the Corporations Act (Cth)

APRA means the Australian Prudential Regulation Authority.

ASIC means the Australian Securities & Investments Commission.

ATO means the Australian Tax Office.

Board means the Board of the Company.

Disclosable Matters involve information that a Discloser has reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances, in relation to the Company or its related bodies corporate (or relevant officers or employees of the Company or its related bodies corporate) including without limitation in respect

- (a) an offence against, or a contravention of, a provision of any of the following:
 - (i) the Act;
 - (ii) the *Australian Securities and Investments Commission Act 2001*;
 - (iii) the *Banking Act 1959*;
 - (iv) the *Financial Sector (Collection of Data) Act 2001*;
 - (v) the *Insurance Act 1973*;
 - (vi) the *Life Insurance Act 1995*;
 - (vii) the *National Consumer Credit Protection Act 2009*;
 - (viii) the *Superannuation Industry (Supervision) Act 1993*;

- (b) an offence against any other law of the Commonwealth that is punishable by imprisonment, for a period of 12 or more months;
- (c) a danger to the public or financial systems.

Examples of **Disclosable matters** include but are not limited to:

- (a) illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property
- (b) fraud, money laundering or misappropriation of funds
- (c) offering or accepting a bribe
- (d) financial or tax irregularities
- (e) failure to comply with, or breach of legal or regulatory requirements (including workplace health and safety and also competition laws including in relation to cartel conduct and rigging of bids or tenders); and
- (f) engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure.

Discloser means a person who makes a report under this policy.

Eligible Whistle-blower includes individuals who are or have been:

- (a) an officer or employee of the Company;
- (b) a supplier who provides goods or services (whether paid or unpaid) to the Company including employees of a supplier;
- (c) an associate of the Company; or
- (d) a relative, dependent, or spouse of any of the above individuals, or a dependent of a spouse of any of the above individuals.

An **Eligible Recipient** is defined by the Act to include:

- (a) an officer (a Director or Company Secretary), senior manager, internal or external auditor (including a member of an audit team conducting an audit) or actuary of the Company or its related bodies corporate; and
- (b) a person authorised by the Company, such as our Whistle-blower Protection Officer.

An **Eligible Recipient** also includes ASIC, APRA and / or the Australian Tax Commissioner or a registered tax agent or BAS Agent (in relation to tax related matters only).

Misconduct includes fraud, negligence, default, breach of trust and breach of duty.

A **Personal Work-Related Grievance** is any grievance about any matter in relation to the Discloser's employment or engagement, or former employment or engagement, having (or tending to have) implications for the Discloser personally. Examples of these kind of grievances include, but are not limited to, an

interpersonal conflict between the Discloser and another person, a decision relating to the terms and conditions of engagement of the Discloser; a decision to suspend or terminate the engagement of the Discloser, or otherwise discipline the Discloser.

MD means Managing Director of the Company.

Tax Administration Act means the *Taxation Administration Act 1953* (Cth)

Tax Disclosure means misconduct or irregularities in respect of the Company's tax affairs.

Whistle Blower Protections has the meaning given to that term below.

Whistle-blower Protection Officer or **WPO** means the person appointed by the Company to receive reports under this policy.

3. WHO THIS POLICY APPLIES TO?

This policy applies to all the Company's staff including officers, employees and contractors.

All staff must comply with this policy.

Eligible Whistle-blowers qualify for protection as a whistle-blower under the Act or (where relevant) the Taxation Administration Act (**Whistle-blower Protection**) in relation to a disclosure if they:

- (a) disclose information relating to a Disclosable Matter directly to an Eligible Recipient, or
- (b) make a Legal Disclosure, Emergency Disclosure or Public Interest Disclosure (all as defined below).

An Eligible Whistle-blower may qualify for Whistle-blower Protection whether or not their disclosure is ultimately determined to be correct.

4. MATTERS THIS POLICY APPLIES TO

4.1 Disclosable Matters

An Eligible Whistle-blower is encouraged to disclose information to the Whistle-blower Protection Officer or another Eligible Recipient in accordance with this policy, if the Eligible Whistle-blower has reasonable grounds to suspect that information, they hold concerns Disclosable Matters.

Eligible Recipients who are aware of possible wrongdoing (including information leading to a suspicion with limited details) are urged to disclose that information in accordance with this policy to the Whistle-blower Protection Officer. If the report alleges concerns regarding the Whistle-blower Protection Officer, then to the MD. If the report alleges concerns regarding the MD, then to the Chair of the Board.

Deliberate false reporting, however, may have consequences for the Discloser who knowingly reports untrue information.

Disclosures that are not about Disclosable Matters do not qualify for Whistle-blower Protections.

4.2 Personal work-related grievances

In particular, disclosures that relate solely to Personal Work-Related Grievances, and that do not relate to detriment or threat of detriment to the Discloser, do not qualify for Whistle-blower Protection.

Disclosures about, or including, a Personal Work-Related Grievance however, may still qualify for protection if:

- (a) it includes information relating to a Disclosable Matter;
- (b) it is a Legal Disclosure (as defined below); or
- (c) the Discloser suffers from, or is threatened with, detriment for making a disclosure.

Employees who wish to raise and resolve Personal Work-related Grievances and other types of issues or concerns that are not covered by this policy can:

- (a) contact the Company's Human Resources consultant, Checkside (08 6298 6400, scott@checkside.com.au); or
- (b) seek legal advice about their rights and protections available under employment or contract or relevant law.

5. WHO CAN RECEIVE A DISCLOSURE?

A disclosure (other than a Legal Disclosure, Emergency Disclosure, or Public Interest Disclosure as outlined below) must be made directly to an Eligible Recipient in order to qualify for relevant Whistle-blower Protection.

6. LEGAL DISCLOSURES, EMERGENCY DISCLOSURES AND PUBLIC INTEREST DISCLOSURES

Eligible Whistle-blowers may also make Legal Disclosures, Emergency Disclosures, and Public Interest Disclosures. It is important for Disclosers to understand the following criteria for making these types of disclosures, so that they qualify for Whistle-blower Protection.

- (a) **Legal Disclosure** is disclosure of information to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistle-blower provisions in the Act or the Taxation Administration Act (**Legal Disclosure**), even where a legal practitioner concludes that the disclosure does not relate to a Disclosable Matter.
- (b) **Emergency Disclosure** is a disclosure (excluding a Tax Disclosure) made to a journalist or parliamentarian by a Discloser who:
 - (i) has previously disclosed that information to ASIC or APRA;
 - (ii) reasonably believes that the information concerns a substantial and imminent danger to an individual or the natural environment;
 - (iii) has provided written notice to the recipient of the previous disclosure which sufficiently identifies the disclosure and states their intention to make an emergency disclosure; and

- (iv) only discloses the information necessary to inform the journalist or parliamentarian of the substantial and imminent danger.

- (c) **Public Interest Disclosure** is a disclosure (excluding a Tax Disclosure) made to a journalist or parliamentarian by a Discloser who:
 - (i) has previously disclosed that information to ASIC or APRA at least 90 days ago;
 - (ii) does not have reasonable grounds to believe that action is being, or has been taken, in relation to the previous disclosure;
 - (iii) reasonably believes that making a further disclosure of the information is in the public interest; and
 - (iv) has provided written notice to the recipient of the previous disclosure which sufficiently identifies the disclosure and states their intention to make a public interest disclosure.

Disclosers may contact the Whistle-blower Protection Officer for additional information prior to making a formal disclosure. Disclosers who wish to make an Emergency Disclosure or Public Interest Disclosure should also contact an independent legal adviser.

7. HOW TO MAKE A DISCLOSURE

Disclosures may be made using one of the following methods:

To Eligible Recipients:

- (a) in person: by requesting a confidential meeting with the Whistle-blower Protection Officer or relevant Eligible Recipient.

- (b) by telephone: Whistle-blower Protection Officer - Perth +61 8 6364 3300;

Whistle-blower Protection Officer – Sydney +61 2 9770 3300

- (c) by letter addressed as follows:

C/O Whistle-blower Protection Officer
Level 19, Kings Square 1
556 Wellington Street
Perth WA 6000

C/O Whistle-blower Protection Officer
Level 2
8 Windmill Street
Sydney NSW 2000

- (d) by contacting the Company's authorised external agent to make a report on NAVEX Global EthicsPoint Incident Management system at:

- Website URL : <http://bge.ethicspoint.com/>

- Hot line Number:
 - Australia
 - From an outside line dial the direct access number for your location:
 - Australia (Optus).....1-800-551-155
 - Australia (Telstra).....1-800-881-011
 - At the English prompt dial (844) 950-1974.
 - New Zealand
 - From an outside line dial the direct access number for your location:
 - New Zealand.....000-911
 - At the English prompt dial (844) 950-1974.
 - United Kingdom
 - From an outside line dial the direct access number for your location:
 - United Kingdom.....0-800-89-0011
 - At the English prompt dial (844) 950-1974.
 - Singapore
 - From an outside line dial the direct access number for your location:
 - Singapore (StarHub).....800-001-0001
 - Singapore (SingTel).....800-011-1111
 - At the English prompt dial (844) 950-1974.
 - United Arab Emirates
 - From an outside line dial the direct access number for your location:
 - United Arab Emirates.....8000-021
 - United Arab Emirates (du).....8000-555-66
 - United Arab Emirates (Military-USO and cellular).....8000-061
 - At the English prompt dial (844) 950-1974.
 - Qatar – (503) 530-7026

By contacting ASIC by:

- (a) lodging a report with ASIC at:
<https://compliance.asic.gov.au/#/form/583b77dc397bbc319837ea2a/app/5dd73232bb21210f5c0Off03>
- (b) letter to ASIC at GPO Box 9827, Brisbane QLD 4001

For Public Interest Disclosures to APRA only:

- (a) by letter to the Chief Risk Officer at GPO Box 9836, Sydney NSW 2001, clearly marked "Confidential"; and
- (b) by email to: pid@apra.gov.au

By contacting the ATO:



- (a) by completing the ATO's "tip off form" found at this internet address:
<https://www.ato.gov.au/tipoffform/#LandingPage>
- (b) by phone: 1800 060 062
- (c) in writing, clearly marked as "In confidence" and addressed to:

Australian Taxation Office
Tax Integrity Centre
Locked Bag 6050
DANDENONG VIC 3175

Disclosers are encouraged to make disclosures to Eligible Recipients at first instance in order to enable the Company to identify and address wrongdoing as early as possible.

However, disclosures made directly to other parties in accordance with this policy do not require prior disclosure to Eligible Recipients in order to qualify for Whistle-blower Protections.

8. ANONYMOUS DISCLOSURES

Disclosers may choose to remain anonymous while making a disclosure, over the course of the investigation, and after the investigation is finalised. Disclosures can be made anonymously and still qualify for Whistle-blower Protection.

To protect the anonymity of Disclosers, where the Discloser prefers, the Company will:

- (a) communicate with Disclosers through means preserving anonymity; and
- (b) permit Disclosers to adopt a pseudonym for the purpose of their disclosure.

Where disclosures are received from an email address that does not allow identification of the Discloser, and where the Discloser does not reveal their identity in the substance of the email, the disclosure will be treated as an anonymous disclosure.

Disclosers may refuse to answer questions that they feel could reveal their identity at any time, even during follow up conversations. Ongoing two-way communication with the Company is encouraged for Disclosers who wish to remain anonymous in order for follow-up questions to be asked and feedback provided.

9. LEGAL AND PRACTICAL PROTECTIONS FOR DISCLOSERS

Whistle-blower Protections include the following specific legal protections in relation to a disclosure.

9.1 Identity protection (confidentiality)

The identity of the Discloser, or information that is likely to lead to the identification of the Discloser, is illegal to be disclosed without the Discloser's consent, except to:

- (a) ASIC, APRA, or a member of the Australian Federal Police; or
- (b) a legal practitioner for the purposes of obtaining legal advice about the whistle-blower protection provisions under the Corporations Act 2001 (Cth), or the Taxation Administration Act 1953 (Cth).

To protect the confidentiality of a Discloser's identity, the Company will:

- (a) reduce the risk that the Discloser will be identified from the information contained in a disclosure by:
 - (i) redacting personal information or references to the Discloser;
 - (ii) referring to the Discloser in a gender-neutral context;
 - (iii) contacting the Discloser (where possible) to help identify aspects of their disclosure which could inadvertently identify them;
 - (iv) handling and investigating disclosures through qualified staff; and
- (b) maintain secure record-keeping and information-sharing processes by:
 - (i) securely storing all paper and electronic documents and materials relating to the disclosure;
 - (ii) limiting access to information relating to disclosures to those directly involved in their management and investigation;
 - (iii) restricting the number of people involved in handling and investigating disclosures who will be made aware of the Discloser's identity;
 - (iv) refraining from sending documents relating to disclosures to an email address or printer which are accessible by other staff; and
 - (v) reminding each person involved in handling and investigating disclosures about confidentiality requirements, including that unauthorised disclosures of a Discloser's identity may constitute a criminal offence.

The relevant Eligible Recipient will discuss ways to maintain the Discloser's anonymity with the Discloser.

Disclosers are advised to keep in mind that others may be able to guess the Discloser's identity if:

- (a) the Discloser has informed others of their decision to make a disclosure;
- (b) the disclosure relates to information known only to a very small number of people; or
- (c) the disclosure relates to information that has previously been disclosed privately and in confidence to the Discloser.

Disclosers who wish to lodge a complaint about a breach of confidentiality may contact:

- (a) the Whistle-blower Protection Officer, the CEO or the Chair of the Board of the Company; or
- (b) as applicable, ASIC, APRA, or the ATO.

9.2 Protection from detrimental acts or omissions

A person must not:



- (a) engage in conduct that causes detriment to an individual in relation to a disclosure where:
 - (i) the person believes or suspects that the individual has, will or proposes to make a disclosure that may qualify for Whistle-blower Protections; and
 - (ii) the belief or suspicion is the whole or partial reason for the conduct; or
- (b) threaten (expressly or by implication) to cause detriment to an individual in relation to a disclosure.

Actions which are considered to be detrimental conduct include:

- (a) dismissal;
- (b) injury in the course of employment;
- (c) alteration of position or duties to the Discloser's disadvantage;
- (d) discrimination between employees;
- (e) harassment or intimidation;
- (f) harm or injury, including psychological harm; and
- (g) damage, including damage to property, reputation, business or financial position.

Actions which are not considered to be detrimental conduct may include:

- (a) administrative action that is reasonable for the purpose of protecting a Discloser from detriment, such as relocation if the purpose of relocation is to protect the Discloser from detriment;
- (b) managing a Discloser's unsatisfactory work performance, if the action is in line with the Company's performance management framework, as this is unrelated to the disclosure itself.

To protect individuals from detrimental acts or omissions in relation to disclosures, the Company will as appropriate

- (a) assess the risk of detriment as soon as practically possible after receiving a disclosure;
- (b) make support services available;
- (c) implement strategies to help minimise and manage stress, time or performance impacts, or other challenges resulting from the disclosure or its investigation;
- (d) take action where appropriate (such as relocation, reassignment or modification of the workplace);
- (e) provide appropriate training to management on their confidentiality, risk assessment, conflict management and fair treatment responsibilities in taking management action in relation to disclosures;
- (f) separately investigate any complaints of detriment in the handling of disclosures; and

- (g) intervene in the event of any detriment having already occurred by addressing the conduct with appropriate action (such as disciplinary action, taking leave, developing a career development plan or offering compensation or other remedies).

Disclosers may wish to seek independent legal advice or contact regulatory bodies (including ASIC, APRA, or the ATO) if they believe they have suffered detriment.

9.3 Compensation and other remedies

A person may seek compensation and other remedies through the Courts where:

- (a) loss, damage or injury is suffered as a result of the disclosure; and
- (b) the Company failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

Disclosers who believe they are entitled to such compensation and other remedies are encouraged to seek independent legal advice.

9.4 Civil, criminal and administrative liability protection

A Discloser is protected from the following liabilities in relation to their disclosure:

- (a) civil liability, including any legal action for breach of an employment contract, duty of confidentiality or another contractual obligation;
- (b) criminal liability, including attempted prosecution for unlawfully releasing information, or other use of the disclosure other than for making a false disclosure; and
- (c) administrative liability, including disciplinary action for making the disclosure.

Immunity does not, however, extend to misconduct of the Discloser that is revealed in the disclosure.

10. HANDLING AND INVESTIGATING A DISCLOSURE

10.1 Handling a disclosure

Eligible Recipients will take reasonable measures to ensure that the location and time are appropriate for the Discloser to make their disclosure comfortably, and to ensure the protection of the Discloser.

After receiving a disclosure, the Company will:

- (a) determine whether the Discloser qualifies for Whistle-blower Protection;
- (b) contact the Discloser (where possible) for additional information or clarification as required; and
- (c) assess whether a formal investigation is required.

10.2 Investigating a disclosure

In determining whether an investigation is required, the Company will consider the following factors:

- (a) the nature and scope of the investigation;

- (b) who should lead the investigation;
- (c) the nature of any technical, financial or legal advice that may be required to support the investigation; and
- (d) the timeframe for the investigation.

In the event that a formal investigation is required, the Company will:

- (a) within 3 business days of determining that a formal investigation is required, nominate an Eligible Recipient to manage the investigation, who will be, so far as practicable, an independent person outside of the Discloser's and other involved persons' immediate work department or group;
- (b) conduct interviews with the individuals mentioned in the disclosure;
- (c) obtain relevant materials such as documents, financial accounts and employee records;
- (d) seek independent legal, accounting, or financial advice (as and when required);
- (e) collate and assess the available evidence;
- (f) prepare a report;
- (g) report any reportable incidents to relevant authorities (where obligated to do so);
- (h) regularly update the Discloser (where possible) at the commencement of the investigation, during the investigation and after finalisation of the investigation, noting that the frequency and timeframe may vary depending on the nature of the disclosure.

The Company will not, as part of the investigation process, reveal information which is likely to lead to others identifying the Discloser, unless:

- (a) the information does not include the Discloser's identity;
- (b) the Company removes information which may lead to identifying the Discloser; and
- (c) it is reasonably necessary for investigating the issues raised in the disclosure.

When an investigation is finalised, the Company will:

- (a) record the investigation and final report whilst preserving the confidentiality of the Discloser's identity (where appropriate);
- (b) provide the finalised report to senior management; and
- (c) report on the outcome of the investigation to the Discloser (and details, if appropriate).

There may be limitations on the Company's investigation process. Disclosers must be mindful that if there is insufficient information to investigate a disclosure, and the Discloser is uncontactable, the Company may not be able to undertake any action in response to the disclosure. Further, the specific steps in any handling or investigation of a disclosure will depend on the specific circumstances or nature of that disclosure.

If a Discloser is not satisfied with the outcome of the investigation they may:

- (a) request a review as to whether this policy, and the relevant processes and procedures, have been complied with, in writing to an Eligible Recipient; or
- (b) lodge a complaint with a regulator (including ASIC, APRA, or the ATO).

However, the Company is not obliged to reopen an investigation if it finds that the investigation was conducted properly, or no new information is available or would change the investigation findings.

11. ENSURING FAIR TREATMENT OF INDIVIDUALS MENTIONED IN A DISCLOSURE

To ensure that individuals mentioned in disclosures are treated fairly, the Company will:

- (a) handle disclosures confidentially (when it is practical and appropriate in the circumstances);
- (b) assess each disclosure and determine whether it should be the subject of an investigation;
- (c) make the objective of every investigation to determine whether there is sufficient evidence to substantiate or refute the matters reported;
- (d) undertake investigations objectively, fairly, and independently;
- (e) notify the individual who is the subject of the disclosure, as and when required by principles of natural justice and procedural fairness, but in any event before making any adverse finding against them; and
- (f) provide individuals who are the subject of disclosures with access to appropriate support services including our EAP services provided by Converge International (Paul Hughes, M: +61 435 718 831; D 02 8264 3130; E paul.hughes@convergeintl.com.au).

12. ENSURING THE POLICY IS EASILY ACCESSIBLE

To ensure that this policy is widely disseminated to, and easily accessible by, the Company's officers and employees, the Company will:

- (a) hold staff briefing sessions and / or smaller team meetings to discuss this policy;
- (b) post the policy on the Company website and the staff intranet;
- (c) post information on this policy on staff noticeboards;
- (d) set out or refer to the policy in relevant company documents as appropriate; and
- (e) incorporate the policy in employee induction information packs and training for new starters.

This policy will be reviewed periodically and updated as required to take legislative changes into account.