

Policy – Whistleblower

Purpose	To set out our commitment to implement a whistleblower protection program to help detect corrupt, illegal or other matters of misconduct.
Applies to	<p>This policy applies to any current or former:</p> <ul style="list-style-type: none">• employee or officer of the organisation (including a director or secretary);• person who supplies goods and/or services to the organisation, whether paid or unpaid (for example, a contractor or consultant), or an employee of such a supplier;• relative, dependant or spouse of any of the people listed above (or a dependant of such a person's spouse); and• individual who otherwise is an associate of the organisation. <p>In this policy, each person in the categories listed above is referred to as the “whistleblower”.</p>
Introduction	<p>We want to conduct business safely and have the highest ethical standards at all times. We want to know if we are not living up to these standards so we can take the appropriate corrective action. Therefore, we encourage openness, integrity and accountability to promote and encourage the disclosure of matters involving any misconduct or improper circumstances relating to our organisation, including a breach of our Code of Conduct or any other Reportable Conduct, as defined below.</p> <p>We are committed to a whistleblower protection program that allows and encourages individuals to raise concerns in relation to Reportable Conduct on a confidential basis, without fear of reprisal, dismissal, discrimination, demotion, harassment or bias.</p> <p>The whistleblower policy is an important tool for helping us identify Reportable Conduct that may not be uncovered in other ways.</p>
Policy	<p>This policy:</p> <ul style="list-style-type: none">• aligns with our stakeholders’ expectations for us to conduct our business in line with the highest safety and ethical standards;• encourages reporting of matters involving any form of misconduct or Reportable Conduct;• enables us to effectively deal with reports from whistleblowers in a way that protects the identity of the whistleblower, facilitates secure storage of the information provided by them, and protects them from reprisal, victimisation or detriment;• outlines the various channels available to make a report, including internally to a “Whistleblower Protection Officer” (WPO) or to YourCall, PLUS ES’s external and confidential service; and• outlines the process for investigating and responding to whistleblower concern reported under this policy.

Scope of this Policy

This policy applies to concerns raised by a whistleblower who has reasonable grounds to suspect that an instance(s) of Reportable Conduct has occurred.

What is Reportable Conduct?

Reportable Conduct includes matters involving any misconduct or improper circumstances relating to our organisation, an officer or employee of the organisation, including a breach of our Code of Conduct.

Examples of Reportable Conduct include:

- any breach of the law;
- conduct that breaches our Code of Conduct;
- improper use or disclosure of information;
- fraud, theft, bribery, 'kickbacks', money laundering, corruption, secret commissions;
- conduct that may cause harm to the public or employees;
- audit-related matters, including non-disclosure or a failure to comply with internal or external audit processes; or
- detrimental action against a person because they have made a report under this policy or are planning to make such a report.

We review all complaints or allegations relating to Reportable Conduct and undertake an investigation where appropriate.

When a whistleblower raises a complaint in relation to Reportable Conduct via the channels outlined in this policy, the complaint becomes a "Disclosable Matter" and the whistleblower will receive the protections under law, as outlined in this policy.

Further information about what can constitute Reportable Conduct is set out in the Appendix under 'What types of matters are protected under law?'

What is not Reportable Conduct?

This policy, and its related protections, does not apply to 'personal work-related grievances'. For example, a personal work-related grievance may include a conflict between a person and another employee, or a decision relating to their employment or engagement, such as disciplinary action. Personal work-related grievances should be addressed through the usual internal channels, either through the manager or senior People & Culture Business Partner.

An exception to this is where a personal work-related grievance includes Reportable Conduct; for example, if it relates to a breach of employment or other laws punishable by imprisonment. Where in doubt, a report should be made to the WPO or YourCall. They will make sure the report is dealt with under the right policy.

A whistleblower does not have to be sure that a Reportable Conduct has occurred in order to make a report and they will be protected under this policy even if their report turns out to be incorrect. However, if it is found that a person has knowingly made a false report, this will be considered a serious matter and may result in disciplinary action.

How do I report a matter - if I am an employee?

We encourage employees to continue to feel empowered to raise issues informally with their Manager or Human Resources in the first instance.

In order for an employee to receive the protections outlined in this policy, including those that apply under law, they need to make a report by contacting:

- the WPO;
- a Senior Manager or Company Officer; or
- YourCall.

Other parties to whom Disclosable Matters can be made are included in the Appendix of this policy.

In this policy, each person listed above and in the Appendix is identified as “**eligible recipient**”.

If you are an “eligible recipient” and are contacted by someone who wishes to disclose Reportable Conduct, be sure to consider whether the time and place for speaking are appropriate for the discloser to make their disclosure comfortably and to ensure that the discloser is protected.

How do I report a matter under this policy, whether or not I am an employee?

If a whistleblower becomes aware of any matter of actual or suspected reportable conduct, they can make a report under this policy by contacting the WPO or the YourCall service through the contact details set out below. YourCall is an independent and confidential whistleblowing service that is external to the organisation.

If a whistleblower wishes to report anonymously, they should do this through the YourCall service.

The role of an eligible recipient and the YourCall service is to receive Disclosable Matters.

WPO contact details

WPO – Head of Internal Audit, Risk & Compliance

Email: whistleblower@ausgrid.com.au
[mailto:](mailto:whistleblower@ausgrid.com.au)

YourCall – contact details

	For Ausgrid Matters	For PLUS ES Matters
Online	24/7 reporting at www.yourcall.com.au/report (enter “AUSGRID” as org. ID)	24/7 reporting at www.yourcall.com.au/report (enter “PLUSES” as org. ID)
Call	Your Call hotline number: 1800 607 206	Your Call hotline number: 1800 607 197
Email	ausgrid@yourcall.com.au	pluses@yourcall.com.au
Mail	Locked Mail Bag 7777, Malvern VIC 3144	Locked Mail Bag 7777, Malvern VIC 3144

What protections does a whistleblower have?

People will be protected against detriment or threats of detriment if they make a report regarding actual or suspected Reportable Conduct based on reasonable grounds.

Detriment can take the form of:

- dismissal;
- injury in their employment or alteration of their duties to their disadvantage;

- discrimination between an employee and other employees of the same employer;
- harassment or intimidation;
- harm or injury, including psychological harm;
- damage to property, reputation, business, financial position, or any other damage; and/or
- threatening to carry out any of the above.

We will take steps to protect a whistleblower from detrimental action, which may include:

- managing the confidentiality of the whistleblower;
- monitoring and managing the behaviour of other employees;
- implementing investigation processes where appropriate; and/or
- taking disciplinary action for conduct that is detrimental to a whistleblower or conduct that breaches the confidentiality requirements under this policy.

If a whistleblower's report includes their own misconduct, disciplinary action may be taken but we will take into account the co-operation and assistance of the whistleblower when considering the matter.

We will, at all times, be able to raise and address with a whistleblower matters that arise in the ordinary course of their employment or contractual relationship with us (for example, any separate performance or conduct concerns) and this will not amount to detriment. If required, employees and their family have access to the Employee Assistance Program.

Australian laws also provide protections for whistleblowers. Further information about these laws is set out in the Appendix to this policy.

**Is a
whistleblower's
identity
confidential?**

The identity of a whistleblower (and any information in their report which is likely to identify them) will be held in the strictest confidence and will only be disclosed if:

- the whistleblower consents to the disclosure;
- the disclosure is required or allowed by law (for example, disclosure by the organisation to a lawyer to obtain legal advice in relation to the whistleblower protections that apply under law); or
- in relation to information that could identify the whistleblower, it is reasonably necessary to disclose the information for the purposes of an investigation, but the whistleblower's identity is not disclosed and all reasonable steps are taken by us to prevent someone from otherwise identifying them.

We will take steps to protect the identity of a whistleblower (and any information in their report which is likely to identify them), which may include:

- redacting personal information or references to the disclosure witnessing an event in the report;
 - referring to the disclosure in a gender-neutral context;
 - where possible, contacting the discloser to help identify certain aspects of their disclosure that could inadvertently identify them;
-

- ensuring that disclosures will be handled and investigated by qualified staff;
- securely storing all paper and electronic documents and other materials relating to disclosures;
- limiting access to all information relating to a disclosure to those directly involved in managing and investigating the disclosure;
- ensuring that only a restricted number of people who are directly involved in handling and investigating a disclosure will be made aware of a discloser's identity (subject to the discloser's consent) or information that is likely to lead to the identification of the discloser;
- ensuring that communications and documents relating to the investigation of a disclosure are not sent to an email address or to a printer that can be accessed by other staff not involved in the investigation; and
- reminding each person who is involved in handling and investigating a disclosure about the confidentiality requirements, including that an unauthorised disclosure of a discloser's identity may be a criminal offence.

A whistleblower should raise any issue they experience as a result of making a report (including if they believe or suspect that there has been a breach of their confidentiality) directly with the WPO.

What information will be provided?

We will provide updates to the whistleblower on the progress of any investigation, if they are able to be contacted. We will also provide appropriate updates to persons allegedly involved in reported misconduct. The frequency and timeframe of these updates will vary based upon the nature of the disclosure.

We may keep the whistleblower informed of the findings of any investigation of their report. However, it may not always be appropriate to provide details of the outcome of an investigation, having regard to considerations of privacy, confidentiality and the legal rights of others (including those against whom allegations are made).

How is an investigation conducted?

After consideration of a whistleblower report we will determine what action is necessary, depending on the nature of the report and whether it relates to misconduct.

A whistleblower can choose to remain anonymous throughout the reporting and investigation processes.

Investigations will be conducted by a WIO. The WIO will be impartial to the whistleblower, the business unit concerned or any person being the subject of the reportable conduct.

The objective of an investigation will be to determine whether there is enough evidence to substantiate the matters reported. As part of this, the WIO is responsible for inquiring into the reported allegations of misconduct (which may include gathering evidence and conducting interviews of relevant people) and determining whether the allegations are substantiated, partly substantiated, not able to be substantiated, or unsubstantiated.

The timeframe of the investigation and the method of documenting and reporting the findings of the investigation may vary depending on the nature of the report. Any report prepared in relation to an investigation remains confidential to us and will not be provided to a whistleblower or a person to whom a report relates.

Unless there are confidentiality or other reasons not to do so, employees to whom a report relates will be informed of the allegations at the appropriate time, and given an opportunity to respond to the allegations made against them, as and when required by the principles of procedural fairness. Where an investigation identifies misconduct or other inappropriate conduct, we may take appropriate disciplinary action at our discretion. This may include, but is not limited to, terminating or suspending the employment or engagement of a person(s) involved in any such conduct. If an investigation finds that criminal activity is likely to have occurred, the matter may also be reported to the police and/or other regulatory authorities.

Roles & responsibilities

The role of the Whistleblower Protection Officer (WPO)

The WPO:

- receives and assesses whether the Reportable Conduct made to them is a Disclosable Matter;
- keeps the whistleblower informed following receipt of a Disclosable Matter and discusses the organisation's measures for ensuring confidentiality of their identity;
- keeps the Chief Executive Officer and the Board informed of any material incidents raised; and
- takes steps to support the matter remaining confidential and the protection of the whistleblower's identity.

The WPO will have direct, unfettered access to independent financial, legal and operational advisers as required.

The role of the Whistleblower Investigations Officer (WIO)

The WIO (who may be internal or external to the organisation) is responsible for the investigation of a report to determine whether there is evidence in support of the matters raised.

The WIO must investigate a Disclosable Matter in line with the terms of this policy and report the findings of any such investigation to the WPO and the relevant decision-maker.

What other support is available?

If a whistleblower has any concerns in relation to making a report under this policy, they can raise this with the WPO or the Group Executive People & Culture, who is responsible for providing support to whistleblowers and protecting them from detriment as a result of making a report.

Employees can contact the WPO for further information and guidance on this policy, including prior to making a disclosure.

Reporting

Our Board Risk Committee and the Executive Leadership Team (**ELT**) will receive de-identified information in relation to concerns raised under this policy.

Availability and effect of this policy

This policy is available on the PLUS ES Intranet and on the external website.

New employees are required to complete mandatory training modules on Code of Conduct and Building a Respectful and Inclusive Working Environment, which outlines the whistleblower policy and emphasises the obligation against victimisation.

Eligible recipients within the organisation are made aware, through regular internal communication and training, of their responsibilities under this policy.

Suppliers and service providers are made aware of this policy through the External Partner Code of Conduct.

To ensure its effectiveness, this policy will be reviewed every two years or as otherwise required.

Appendix - Whistleblower protections, including under Australian law

Overview

As set out in this policy, we are committed to protecting people who raise Reportable Conduct through the channels set out in this policy.

Protections can also arise under Australian law. For example, the *Corporations Act 2001* (Cth) (**Corporations Act**) and the *Taxation Administration Act 1953* (Cth) (**Taxation Administration Act**) protect 'eligible whistleblowers' where they make a disclosure about a "disclosable matter" or "qualifying disclosure" to a person specified under those Acts.

The purpose of this Appendix is to set out further information regarding these protections, including those which apply under Australian law.

What types of matters are protected under law?

"Reportable conduct" may be **protected under law** if it meets the criteria of:

- a "disclosable matter" or
- "qualifying disclosure",

both as defined below.

A "**disclosable matter**" under the Corporations Act will arise where an eligible whistleblower makes a report in circumstances where they have reasonable grounds to suspect that the information concerns Misconduct or an improper state of affairs in relation to our organisation, including, but not limited to, conduct that:

- constitutes an offence against a range of corporate and financial sector legislation specified under the Corporations Act;
- constitutes an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
- represents a danger to the public or the financial system; or
- is otherwise prescribed by regulation.

A disclosure may also be protected as a "qualifying disclosure" under the Taxation Administration Act where a report relates to a breach of Australian tax law or tax-related Misconduct.

A report about a "disclosable matter" or a "qualifying disclosure" by an eligible whistleblower will be protected under the Corporations Act and the Taxation Administration Act if it is made to the YourCall service, a WPO, or an eligible recipient under this policy. These protections are also available in relation to disclosures made to another person specified under those Acts as set out further below.

If a person makes a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation, their disclosure will also be protected even if it does not relate to a "disclosable matter" or a "qualifying disclosure".

Misconduct which does not amount to a "disclosable matter" under the Corporations Act or a "qualifying disclosure" under the Taxation Administration Act will not be protected under those Acts.

What are the key protections under Australian law?

The key protections under this policy and applicable Australian laws are as follows:

Confidentiality: We protect the confidentiality of whistleblowers who make reports. We do this by limiting how both their identity and information that is likely to lead to their identification is shared. Their identity will be kept confidential to the fullest extent possible and only shared as permitted by them or law.

Under the Corporations Act (and the Tax Administration Act, where relevant), where a report is made about a "disclosable matter" or a "qualifying disclosure" by an eligible whistleblower to the

YourCall service, a WPO or another person specified under those Acts (as set out below), that eligible whistleblower's identity (and information which is likely to identify them) can only be disclosed without their consent, if the disclosure is to:

- the Australian Securities and Investments Commission - <https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/>
- the Australian Prudential Regulation Authority; - <https://www.apra.gov.au/become-a-whistleblower-or-make-a-public-interest-disclosure>
- the Australian Federal Police - <https://www.afp.gov.au/report-crime>
- the Australian Taxation Commission in respect of tax-related Misconduct <https://www.ato.gov.au/about-ato/whistleblowers>
- a legal practitioner for the purpose of obtaining legal advice or legal representation, or if it is reasonably necessary to disclose information for the purposes of an investigation, provided their identity is not disclosed and all reasonable steps are taken by us to reduce the risk that they will be identified.

It is illegal for a person to identify an eligible whistleblower or disclose information in a report about a "disclosable matter" or "qualifying disclosure" made by them that is likely to lead to their identification, other than as set out above. Reports can also be made anonymously and still be protected under the Corporations Act.

Non-victimisation: We protect whistleblowers from detriment caused because they raised a concern or plan to raise a concern. We do not tolerate anyone threatening to cause or causing detriment to a whistleblower because of their desire or decision to raise a concern. Doing so is taken seriously by us and may lead to disciplinary action.

In certain circumstances, these protections will also be enforceable under the Corporations Act or the Tax Administration Act (where a report relates to tax-related Misconduct). Under this legislation, a person cannot engage in conduct (or threaten to engage in conduct) that causes detriment to a whistleblower (or another person) if:

- that person believes or suspects that a whistleblower (or another person) made, may have made, proposes to make, or could make a disclosure that qualifies for protection, and
- the belief or suspicion is the reason (or part of the reason) for the conduct.

Where these protections apply, an eligible whistleblower is also protected from liability for making the report (either by way of civil, criminal or administrative legal proceedings, or contractual or other remedies being sought against them). Further, information they disclose in a report made to a regulator or Commonwealth authority cannot be used in legal proceedings against them (except for proceedings in relation to giving false information). However, they will not be granted immunity from the consequences of any misconduct they have engaged in that is revealed by their report (including, but not limited to, any disciplinary action).

When will I be protected?

We provide protections to whistleblowers who raise concerns pursuant to this policy. Please refer to this policy for the range of ways that we may seek to protect whistleblowers from detriment.

We also provide these protections to any eligible whistleblower who makes a disclosure of Misconduct that is a "disclosable matter" or a "qualifying disclosure" under the Corporations Act (or the Tax Administration Act, where relevant) to the YourCall service, the WPO or another "eligible recipient" under law, which includes:

- a director, officer or senior manager of the organisation;
- an auditor, or a member of the audit team conducting an audit of the organisation;
- an actuary of the organisation;

- ASIC, APRA or, in the case of tax-related Misconduct, the Australian Taxation Commissioner, or a registered tax agent or BAS agent who provides tax agent or BAS services to the organisation; or
- a legal practitioner, for the purpose of obtaining legal advice or legal representation in relation to a report.

In limited circumstances, certain "public interest" or "emergency" disclosures made to journalists or a parliamentarian are also protected by law. It is important that a whistleblower understands the criteria for making a "public interest" or "emergency disclosure" before doing so. For example, they must have previously made a disclosure to ASIC, APRA or another prescribed body before they can make a "public interest" or "emergency" disclosure and, in the case of a "public interest" disclosure, at least 90 days must have passed since the previous disclosure. Please contact the Head of Corporate Affairs for information in relation to this.

A report must be raised with one of the above people in order to qualify for protection under the Corporations Act (or the Tax Administration Act, where relevant). A whistleblower is encouraged to raise a disclosure with the YourCall service or a WPO in the first instance, so that we can be in a position to identify and address any wrongdoing as early as possible. As set out in this policy, we take any reports of Misconduct seriously and will treat such reports sensitively and confidentially.

What should I do if a protection is breached?

We take any breach of these protections seriously. Where a whistleblower believes a breach has occurred, they should raise this with the WPO or the Group Executive, People & Culture.

If a person suffers detriment because another person believes or suspects that they or another person has, proposes to make, could make or may make a report that qualifies for protection under the Corporations Act, that person can also seek compensation and other remedies through the courts if they suffer loss, damage or injury because of the disclosure, including if we fail to take reasonable precautions and exercise due diligence to prevent the detrimental conduct. A whistleblower should seek legal advice if they are considering seeking such remedies.

Can a customer report Misconduct?

Customers are not eligible whistleblowers under the Australian whistleblowing laws. We will accept reports of Misconduct from a customer to the eligible recipients outlined in this policy, however, customers will not be protected under the provisions of the relevant Australian laws and may not receive all the protections outlined in this policy.