



WHISTLEBLOWER PROTECTION POLICY

Effective Date: 26 July 2021

AAW strives to operate within a culture of ethical and appropriate corporate behaviour in all our business activities. This includes ensuring that we act with integrity, honesty and in accordance with good governance principles.

Document Control Management:	
Document:	Whistleblower Protection Policy
Status:	Approved
Next Review Date:	27 July 2022
Version Number:	2
Document Location:	The Company's Intranet and Website
Responsibility:	Human Resources
Authorised by:	Deputy Managing Director

Document History:		
Version Number	Date	Description of revision
Version 1	20 December 2019	
Version 2	10 July 2021	General policy review and inclusion of Modern Slavery Clauses

CONTENTS

1. INTRODUCTION	4
1.1. PURPOSE	4
1.2. SCOPE	4
2. DEFINITIONS	4
3. GUIDELINES	5
3.1. TYPES OF DISCLOSURES PROTECTED BY WHISTLEBLOWER LAWS	5
3.2. PROTECTED MATTERS	5
3.3. WHAT IS NOT A PROTECTED MATTER?	5
3.4. WHO MAY MAKE DISCLOSURES ABOUT PROTECTED MATTERS?	5
3.5. WHO CAN A PROTECTED MATTER BE DISCLOSED TO?	6
3.6. DISCLOSURES TO POLITICIANS AND JOURNALISTS	6
3.6.1. <i>Public interest disclosures</i>	6
3.6.2. <i>Emergency disclosures</i>	7
3.7. CONFIDENTIALITY	7
3.8. VICTIMISATION PROHIBITED	7
3.9. FALSE OR VEXATIOUS REPORTS	8
3.10. REPORTING AND INVESTIGATING PROTECTED MATTERS	8
3.11. INVESTIGATIONS	8
3.12. SUPPORTING WHISTLEBLOWERS, PROVIDING FAIR TREATMENT AND PROTECTION FROM DETRIMENT	9
4. OUR ROLES AND RESPONSIBILITY	9
5. MONITORING AND REVIEW	9
6. ACCESSABILITY TO THIS POLICY	10
7. INTERNAL REPORTING	10
8. BREACHES OF THIS POLICY	10
9. TRAINING AND AWARENESS	10
10. RELATED LEGISLATION, POLICIES AND DOCUMENTATION	11
10.1. LEGISLATION	11
10.2. POLICIES	11
10.3. OTHER DOCUMENTATION	11

1. INTRODUCTION

1.1. PURPOSE

AAW strives to operate within a culture of ethical and appropriate corporate behaviour across all our business activities. This includes ensuring that the Company acts with integrity, honesty and in accordance with good governance principles.

This purpose is supported by:

- ensuring that the Company has sound procedures to allow all workers and their families to identify and report genuine concerns about illegal conduct or any improper state of affairs pertaining to the Company, without fear of reprisals; and
- ensuring all employees and officers of the Company are aware of the protections available under this policy and Whistleblower Laws.

This *Whistleblower Protection Policy* summarises the process by which disclosures can be made, and the protections afforded to any individual, or group of individuals, who make a report of suspected misconduct or of an improper state of affairs in relation to the Group or a related body corporate.

1.2. SCOPE

This Policy applies to all persons including current and former: Officers; Employees; Third-Party Suppliers; Business Associates; Relatives/Dependents of any of the aforementioned; and individuals prescribed by the regulations. They are collectively referred to as 'workplace participants' in this Policy, unless specifically referenced.

2. DEFINITIONS

Alternate Whistleblowing Protection Officer refers to a person who, in addition to the Whistleblowing Protection Officer, is responsible for receiving disclosures of Reportable Conduct from Whistleblowers and providing support and assistance to the Whistleblower as needed. AAW's Alternate Whistleblowing Officer is **Joanna Watson, Senior HR Business Partner** j.watson@ilm.com

The Company means AAW Global Logistics Pty Ltd (ACN 007 257 865).

Discloser(s) refers to the persons eligible to make a disclosure protected by Whistleblower Laws. These persons are identified in section 3.4.

Employee refers to a full time, part time or casual employees of AAW.

Eligible Recipient means one of the persons identified in section 1.2, 3.4, 3.6.1, and 3.8 (provided the "public interest" pre-requisites have been satisfied).

Protected Matters refers to the types of matters outlined at section 3.2, which are protected by Whistleblower Laws and the terms of this policy.

Whistleblower means a Discloser who makes a disclosure regarding a Protected Matter in good faith to an Eligible Recipient in accordance with this Policy.

Whistleblower Laws refers to the protections contained in Part 9.4 AAA of the Corporations Act 2001 and the Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019.

A Whistleblowing Protection Officer is someone who has been nominated to receive Reportable Conduct disclosures from Whistleblowers and to provide support and assistance to the Whistleblower as needed. AAW's Whistleblowing Officer is **Jason Pretorius, Chief Financial Officer** j.pretorius@ilm.com.au

3. GUIDELINES

3.1. TYPES OF DISCLOSURES PROTECTED BY WHISTLEBLOWER LAWS

Whistleblower Laws protect a disclosure if:

- the disclosure relates to Protected Matters.
- the information is disclosed by a Discloser identified in section 4 below; and
- the disclosure is made to an Eligible Recipient.

All the above 3 conditions must be satisfied for a disclosure to be protected by Whistleblower Laws.

3.2. PROTECTED MATTERS

The types of disclosures that are protected are those where the Discloser has reasonable grounds to suspect that the information disclosed concerns misconduct, or an improper state of affairs or circumstances, in relation to the Company or its related bodies corporate.

An example of conduct that may be the subject of a disclosure that is protected under Whistleblower Laws includes information about the Company, an officer or employee of the Company or a related body of the Company, engaging in conduct that would be a contravention of the Corporations Act 2001 (Cth), an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more, or that represents a danger to the public or the financial system (**Protected Matters**).

For the avoidance of doubt, conduct concerning a contravention of Divisions 270 and 271 of the Commonwealth Criminal Code Act 1995 (which deal with modern slavery offences) are Protected Matters.

For the purposes of this policy (though potentially not under the Whistleblower Laws), disclosures of information regarding conduct that does (or could) constitute Modern Slavery occurring in the Company's operations or supply chains as defined by the *Modern Slavery Act (2018)* (regardless of where the conduct is occurring) is a Protected Matter (**Modern Slavery Disclosure**).

3.3. WHAT IS NOT A PROTECTED MATTER?

A disclosure of information by an individual concerning a personal work-related grievance does not qualify for protection (except where the grievance is about a breach of the Whistleblowing protections).

In particular, a grievance about any matter in relation to the Discloser's employment, or former employment, having (or tending to have) implications for the discloser personally will not qualify where it does not have significant implications for the Company.

Examples are:

- an interpersonal conflict between the discloser and another employee;
- a decision relating to the engagement, transfer or promotion of the discloser;
- a decision relating to the terms and conditions of engagement of the discloser; and
- a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.

3.4. WHO MAY MAKE DISCLOSURES ABOUT PROTECTED MATTERS?

Each of the following persons may make a protected disclosure about the Company or a related company:

- current or former employees and officers of the Company (or a related body corporate);

- current or former contractors and suppliers (or an employee of a contractor or supplier) of goods or services to the Company (or a related body corporate); and
- current or former spouses, relatives or dependants of a person identified above, **(Discloser)**.

There is no requirement for a Discloser to identify themselves to be protected by Whistleblower Laws. That is, protected disclosures may be made anonymously.

A Modern Slavery Disclosure may be made to an Eligible Recipient by any Discloser, and any member of the general public who has information regarding a Modern Slavery Disclosure in relation to the Company's operations or supply chains.

A Modern Slavery Disclosure is made by a member of the public who would not otherwise be a Discloser under this policy and will not attract the protections under the Whistleblower Laws, however the Company will endeavour to handle such disclosures in accordance with this policy.

3.5. WHO CAN A PROTECTED MATTER BE DISCLOSED TO?

In order to be protected by Whistleblower Laws, the disclosure of a Protected Matter must be made to:

- Australian Securities and Investments Commission (ASIC) or Australian Prudential Regulation Authority (APRA);
- a legal practitioner for the purposes of obtaining legal advice or representation in relation to Whistleblower Laws;
- a member of the Executive Team
- an auditor or member of an audit team conducting an audit on the Company or a related body corporate;
- an actuary of the Company; and/or
- the Whistleblowing Protection Officer or Alternate Whistleblowing Protection Officer.

A "member of the Executive Team" is a person who:

- [makes](#), or participates in making, [decisions](#) that affect the whole, or a substantial part, of the business of the Company; or
- has the capacity to significantly affect the Company financial standing.

3.6. DISCLOSURES TO POLITICIANS AND JOURNALISTS

A disclosure of a Protected Matter to a journalist or member of State or Federal Parliament will be protected by Whistleblower Laws only if it qualifies for the public interest requirements or emergency requirements outlined below.

3.6.1. PUBLIC INTEREST DISCLOSURES

A disclosure of Protected Matters to a member of State or Federal Parliament or journalist will be protected by Whistleblower Laws if all of the following requirements are satisfied:

- the Discloser has previously made a disclosure of the information pursuant to this policy;
- at least 90 days have passed since the previous disclosure was made;
- the Discloser does not have reasonable grounds to believe that action is being or has been taken to address the previous disclosure;
- the Discloser has reasonable grounds to believe that making a further disclosure of the information to a member of Parliament or journalist would be in the public interest;
- the Discloser has given the Company written notification that identifies the previous disclosure and states that the Discloser intends to make a public interest disclosure; and
- the extent of information disclosed is no greater than is necessary to inform the journalist or member of Parliament of the relevant misconduct or improper state of affairs.

3.6.2. EMERGENCY DISCLOSURES

A disclosure of Protected Matters to a journalist or member of State or Federal Parliament will be protected by Whistleblower Laws if all of the following requirements are satisfied:

- the Discloser has previously made a disclosure of the information pursuant to this policy;
- the Discloser has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
- the Discloser has given the Company written notification that identifies the previous disclosure and states that the Discloser intends to make an emergency disclosure; and
- the extent of information disclosed is no greater than is necessary to inform the journalist or member of Parliament of the substantial and imminent danger.

3.7. CONFIDENTIALITY

Where a disclosure is protected by Whistleblower Laws, the Laws prohibit persons from disclosing the identity of a Discloser or disclosing information that is likely to lead to the identification of the Discloser.

Persons may only disclose the identity of a Discloser with the Discloser's consent or to ASIC, APRA, the AFP or a legal practitioner for the purposes of obtaining legal advice about the Whistleblower Laws.

Persons may also disclose the existence of the Protected Matters (without disclosing the identity of the Discloser) to the extent necessary for the matters to be investigated, provided all reasonable steps are taken to reduce the risk that the Discloser's identity can be discovered. These disclosures may include disclosures to:

- the Managing Director or Deputy Managing Director;
- other managers to make enquires or to conduct investigations or order external investigations as is deemed appropriate; and
- disclosures to respondents to complaints to ensure that the person/s against whom allegations are made are given the opportunity to respond to any allegations.

Any breach of these confidentiality protections attracts significant fines for both individuals and companies.

3.8. VICTIMISATION PROHIBITED

Whistleblower Laws prohibit any person or company from:

- engaging in any conduct that causes detriment to any person because that person (or another person) made a disclosure about a Protected Matter pursuant to Whistleblower Laws; or
- carrying out any threats to cause detriment to any person (whether express or implied threats) because that person (or another person) made a disclosure about a Protected Matter pursuant to Whistleblower Laws.

Where a person or company engages in breaches of these protections, significant fines apply and persons who are adversely affected may obtain compensation orders from a Court in relation to any detriment caused.

Persons who have their contracts terminated in contravention of these protections may also have their contracts reinstated by a Court.

The Company will not tolerate victimisation of a Whistleblower, or retaliation or threats of retaliatory action against a Whistleblower by an employee of the Company in breach of the Whistleblower Laws. Any retaliatory action or victimisation against a Whistleblower in reprisal for a disclosure of a Protected Matter being made under this policy will be treated as serious misconduct and will result in disciplinary action, which may include dismissal.

If a Whistleblower was involved in the conduct they have disclosed to an Eligible Recipient, the act of making the disclosure does not in and of itself, protect the person from any reasonable consequences flowing from their involvement in conduct considered a Protected Matter. However, the reporting of the Protected Matter, cooperation

with any investigation, or an admission by the person may be a mitigating factor when considering disciplinary or other action to be taken against them for their involvement in the Conduct.

3.9. FALSE OR VEXATIOUS REPORTS

Where it is shown that a person purporting to be a Whistleblower has knowingly made a false report under this policy, then that conduct itself will be considered a serious matter.

A false report includes situations where:

- a Discloser makes a report based on information that they know, or ought to have known, has no substance; or
- the facts in relation to a report have been deliberately misconstrued, altered or presented by the Discloser in a manner to achieve a result (including a result personally beneficial to the Discloser) that is not in accordance with the purpose of this policy.

A false report **does not** include circumstances in which a Discloser has made a report in good faith and on a genuine basis, that was, upon investigation, found not to have been substantiated.

The making of a false report may lead to the individual being the subject of disciplinary action which may include dismissal, or any other legal action available to the Company.

3.10. REPORTING AND INVESTIGATING PROTECTED MATTERS

Disclosers may disclose Protected Matters by either of the following steps:

- Submit a written complaint or report and any relevant documentation on any Protected Matters to the person identified in Section 5 of this policy.
- If a Discloser has a concern with Step 1 (for example the Discloser reasonably believes that the Senior Manager/Executive is involved in the Protected Matters or the Discloser does not feel comfortable reporting it to their manager for any other reason), then the Discloser may submit a report directly to the Whistleblowing Officer.

Modern Slavery Disclosures made by members of the public or employees of a contractor within the supply chains of the Company should be submitted to the Whistleblowing Officer and/or the Alternate Whistleblowing Officer via email.

3.11. INVESTIGATIONS

The Company will investigate all disclosures of Protected Matters made by a Discloser under this policy, as is appropriate, as soon as reasonably practicable after the disclosure has been made. A Whistleblowing Officer may appoint a person/(s) to assist in the investigation of a disclosure.

The investigation will be conducted independently of any person who is the subject of the disclosure. Where appropriate, such persons will be informed of the allegations in writing and provided with the opportunity to respond.

While the particulars of the investigation process will be determined by the nature and substance of the disclosure, if the disclosure is not anonymous, a Whistleblowing Officer or investigator will contact the Whistleblower as soon as practicable upon receipt of the disclosure, to discuss the investigation process.

Where appropriate, the Company will provide feedback to the Whistleblower regarding the progress and/or outcome of the investigation. Where an anonymous report is submitted, the Company will conduct the investigation based on the information provided.

Any findings of the investigation related to criminal activity will be reported to the police and/or regulators.

The Whistleblowing Officer will investigate the relevant matters in line with the confidentiality obligations outlined in Section 7 of this policy.

The Whistleblowing Officer may alternatively:

- appoint an appropriately qualified and impartial person or entity to investigate the relevant matters; or
- refer Protected Matters directly to ASIC, APRA or the Australian Federal Police.

3.12. SUPPORTING WHISTLEBLOWERS, PROVIDING FAIR TREATMENT AND PROTECTION FROM DETRIMENT

The Company intends to support the Discloser and to put in place procedures to promote fair treatment of the Discloser and protect them from detriment. This can be achieved by:

- Providing access to EAP counselling services to all Disclosers.
- Investigating all complaints in accordance with the procedures outlined in this policy.
- Implementing investigation processes that are procedurally fair to both Disclosers and respondents to allegations.
- In circumstances where a Discloser consents, having an appropriate senior manager monitor the Discloser's treatment in the workplace for relevant periods to ensure no victimisation takes place.
- Communicating this policy to the Company employees and officers.
- Taking appropriate disciplinary action against any employees or contractors that breach the victimisation or confidentiality provisions of the Whistleblower Law.

4. OUR ROLES AND RESPONSIBILITY

The Executive Team has overall responsibility for this policy and ensuring that we meet all our Whistleblower protection obligations.

The Deputy Managing Director oversees approving of the policy.

The Whistleblowing Protection Officer owns the entire program. This includes establishing an easy process of making a report, investigating reports, as well as being a point of escalation for any concerns or retaliation that has taken place.

Senior managers and Whistleblowing Protection Officer / Alternate Whistleblowing Protection Officer where employees, without disclosing anything, can seek accurate and confidential advice or information about the operation of this Policy and how a disclosure will be handled.

Whistleblowing Protection Officer / Alternate Whistleblowing Protection Officer receive and investigate the reports. This includes interacting with the Discloser and asking questions, as well as using the information provided to investigate the report submitted. Depending on what is documented in the report, their investigation may be internal or external to the Company. Their purpose is to gather facts and present a summary of findings and recommendation to management on what happened and what actions they believe should be taken.

Human Resources may provide advice and guidance during an investigation. Their knowledge is used to ensure that AAW follows best practises in human resources during investigations and that all employees are treated fairly.

5. MONITORING AND REVIEW

Human Resources is responsible for reviewing of the policy on an annual basis or earlier if laws governing Whistleblowers change, necessitating amendment to the Policy, in which case the Policy must be updated and submitted to the Deputy Managing Director for review and approval.

6. ACCESSABILITY TO THIS POLICY

This policy will be made available to all Company employees, directors and officers by the following means:

- The policy will be published on The Bridge (intranet).
- On implementation, the policy will be communicated to all employees, directors and officers by email.
- The policy will be communicated to new employees as part of their Induction.

This policy will be made available to the public via a link on our Company website.

7. INTERNAL REPORTING

Human Resources will maintain a record of all disclosures made in accordance with this policy. A summary of disclosure will be provided to the Executive Team on a quarterly basis, without revealing the identity of the discloser. The summary will include information on:

- the status of any ongoing investigations; and
- the results of any completed investigations and actions taken as a result of those investigations.

Reports or investigations that pose an unanticipated risk will be immediately reported to the Executive team.

8. BREACHES OF THIS POLICY

All employees and contractors of the Company are required to comply with this policy at all times, as well as with Whistleblower Laws.

Non-compliance with this policy or Whistleblower Laws may result in disciplinary action up to and including termination of employment or termination of a contractor's services.

Breaches of this Policy will be handled following the Company's:

- **For Employees:** *Disciplinary/Termination Process Guidelines*
- **For Contractors:** *Duties & Obligations, Confidentiality & Termination* clauses contained within the Consultancy Agreement.

9. TRAINING AND AWARENESS

Human Resources will provide both initial and ongoing education and training on its Whistleblower policy, processes, and procedures. The training will be provided:

- To every employee to ensure they understand the requirements of this policy and their rights and obligations in connection with this policy;
- To all levels of management within the Company to ensure they understand how to effectively deal with disclosures;
- To the eligible recipients to ensure they understand how to receive and handle disclosures, including training relating to confidentiality and the prohibitions against detrimental conduct;
- To overseas-based related entities to ensure that people in their overseas-based operations also receive appropriate training. This is because disclosures made to the entity's overseas-based eligible recipients, and disclosures about the entity's overseas-based entities and their officers and employees, may qualify for protection.

Human Resources will ensure that any updates to its Whistleblower policy, processes, and procedures that result from a review are circulated to and easily accessible to those covered by the policy. When the disclosure procedures have changed, Human Resources will provide targeted communications and training to all employees and eligible

recipients, as well as additional specialist training to staff members who have specific roles and responsibilities under the policy.

10. RELATED LEGISLATION, POLICIES AND DOCUMENTATION

10.1 LEGISLATION

- Corporations Act 2001 (Cth)
- Taxation Administration Act 1953 (Cth)
- Income Tax Assessment Act 1936 (Cth)

10.2 POLICIES

- Employee Handbook – available on The Bridge (intranet)
- Privacy Policy
- Work Health and Safety Policy
- Conflict of Interest policy

10.3 OTHER DOCUMENTATION

- [Regulatory Guide RG 270 Whistleblower policies - ASIC](#)