

# Whistleblower Policy

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## 1 Introduction

- 1.1 Emeco Holdings Limited and its subsidiaries (**Emeco**), are committed to a culture of corporate compliance and ethical behaviour. Emeco's Code of Conduct requires high standards of corporate and individual behaviour and ethical, legal and professional behaviour in all of Emeco's business relationships, consistent with Emeco's values.
- 1.2 The objectives of this Whistleblower Policy (**Policy**) are to:
- (a) encourage officers, employees, suppliers, contractors, tenderers or any person who has business dealings with Emeco to raise any concerns and report any instances of Reportable Conduct (as defined section 2.2) in accordance with this Policy where there are reasonable grounds to suspect such conduct has occurred;
  - (b) provide a system through which individuals can report Reportable Conduct without fear of intimidation, disadvantage or reprisal;
  - (c) provide information about the protections available to persons who report Reportable Conduct in accordance with this Policy; and
  - (d) provide information about how and to whom reports of Reportable Conduct may be made, and how Emeco will investigate them where appropriate.

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## 2 Application

- 2.1 This Policy applies to all Emeco personnel including (current and former):
- (a) Emeco officers and employees;
  - (b) Emeco's consultants, secondees and volunteers;
  - (c) Emeco's contractors and suppliers and their employees;
  - (d) associates (as defined in the *Corporations Act 2001* (Cth) (**the Act**)) of Emeco, for example a director or secretary of a related company of Emeco; and
  - (e) spouses, dependents and relatives of individuals listed above,
- (each an **Emeco Person** or **Whistleblower**).
- 2.2 Conduct covered by this Policy (**Reportable Conduct**) is conduct which an Emeco Person suspects on reasonable grounds concerns misconduct, or an improper state of affairs or circumstances, in relation to Emeco.
- 2.3 Reportable Conduct may include information regarding conduct that:
- (a) is fraudulent or corrupt, negligent, involves bribery or corruption or otherwise amounts to an abuse of authority or duty;
  - (b) is illegal or constitutes an offence under the Act, the *Australian Securities and Investments Commission Act 2001* (Cth) or any other Australian law that is punishable by imprisonment for a period of 12 months or longer;
  - (c) represents a danger to the public or the financial system, such as unsafe work practices, environmental damage or health risks;

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- (d) amounts to misconduct or an improper state of affairs or circumstances, in relation to the tax affairs of Emeco; or
  - (e) amounts to engaging or threatening to engage in detrimental conduct against an Emeco Person that has made a report or is suspected to have made or be planning to make a report under this Policy.
- 2.4 This Policy should not be used by an Emeco Person for complaints relating to personal work related grievances or concerns which relate to individual working arrangements such as:
- (a) interpersonal conflict between Emeco employees;
  - (b) a decision that does not involve a breach of workplace laws;
  - (c) a decision about the engagement, transfer or promotion of the Emeco Person or the terms and conditions of engagement of the Emeco Person; or
  - (d) a decision to suspend, terminate or discipline the Emeco Person.
- 2.5 Concerns of a personal work nature should be raised by an individual either with the Human Resources team or with the individual's line manager. Emeco has numerous human resources policies which may apply to personal work related grievance or concern and an established grievance resolution procedure. This Policy is not designed to replace these procedures. In most cases, persons making reports about conduct that is not Reportable Conduct will not qualify for protection as a whistleblower under Australian law.

### 3 Making a report

- 3.1 An Emeco Person who reports suspected Reportable Conduct must have reasonable grounds for believing the information they are reporting constitutes Reportable Conduct under this Policy. Individuals must not make baseless reports or knowingly provide false or misleading information regarding Reportable Conduct or Detrimental Action (see further in section 5). If an Emeco Person has reasonable grounds to suspect that Reportable Conduct has occurred, they can still qualify for protection even if their disclosure turns out to be incorrect.
- 3.2 An Emeco Person can receive further information about making a report or can make a report of Reportable Conduct under this policy to Emeco via **Stopline**. Stopline is a confidential, independent provider of whistleblowing services who will take full details of concerns of Reportable Conduct via telephone, mail, email, fax or the specifically created website.

**Telephone (24 hours) Toll Free:** 1300 304 550

**Website & Online Reporting Form:** <https://emecogroup.stoplinereport.com>

**Facsimile:** Emeco Group c/o Stopline +61 3 9882 4480

**Email:** [emecogroup@stopline.com.au](mailto:emecogroup@stopline.com.au)

**Mail:** Emeco Group, c/o Stopline, P.O Box 403, Diamond Creek, Victoria 3089

**APP:** Stopline 365 (free download from the Apple iTunes store and Google Play)

- 3.3 Where an Emeco Person contacts Stopline, they have the option of identifying themselves or remaining anonymous. Anonymous disclosures will still be protected under the Act.

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- 3.4 An Emeco Person may remain anonymous whilst making a disclosure, over the course of an investigation and once an investigation is finalised. Where an Emeco Person making an anonymous disclosure feels that answering questions could reveal their identity at any time, they can refuse to answer questions. This also applies during any follow-up conversations.
- 3.5 Stopline will refer reports, along with the information provided by the Emeco Person, to Emeco's General Counsel or their delegate who will determine whether it is appropriate to commence an investigation under this Policy. Any investigation of Reportable Conduct will be conducted in accordance with the confidentiality requirements and protections set out below.
- 3.6 An Emeco Person can also report suspected Reportable Conduct by post, email or phone under this Policy to Emeco's:
- (a) Group Human Resources Manager or any business partner in this function;
  - (b) General Counsel or another Emeco in-house lawyer;
  - (c) Chief Executive Officer;
  - (d) Chief Financial Officer, or
  - (e) Manager of People, Culture and Communication;
- (who, together with Stopline, are referred to as **Recipients**).
- 3.7 Under the Act, the following persons and bodies are also eligible recipients of Reportable Conduct:
- (a) officers, senior managers, auditors and actuaries of Emeco;
  - (b) ASIC or APRA (or, in certain circumstances, the Australian Taxation Office);
  - (c) legal practitioners for the purposes of obtaining legal advice or legal representation in relation to the operation of protections under the Act; and
  - (d) in certain circumstances, a journalist or parliamentarian where the disclosure satisfies the emergency disclosure or public interest disclosure test. These tests require written disclosure to have first been made to ASIC, APRA or another prescribed body before any disclosure is made to a journalist or parliamentarian. In the case of a public interest disclosure, at least 90 days must have passed since the initial disclosure. In the case of an emergency disclosure, the person making the report must believe on reasonable grounds that the report concerns a substantial and imminent danger to the health or safety of any person or to the natural environment. Further information is available on the ASIC website<sup>1</sup>.
- Where reports are made to these persons or bodies, they will be considered a 'Recipient' for the purposes of this Policy.
- 3.8 A person must make a disclosure relating to Reportable Conduct directly to a Recipient in order to qualify for protection as a whistleblower. A disclosure to a legal practitioner will qualify for protection even in the event that the legal practitioner concludes that the disclosure is not Reportable Conduct.

<sup>1</sup> See ASIC information Sheet INFO 238 at <https://www.asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/whistleblower-rights-and-protections/>

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## 4 Investigation of reports

### Who investigates?

- 4.1 All reports of suspected Reportable Conduct made to a Recipient (including those received via Stopline) in accordance with this Policy will be recorded and assessed to determine if the Reportable Conduct qualifies for protection and if an investigation is required. Where necessary an appropriate investigator (or investigators) will be appointed to assess and investigate each such report.
- 4.2 There may be circumstances where Reportable Conduct may not be able to be investigated. For example, if inadequate information has been provided and the person that made the report is unable to be contacted.
- 4.3 An investigator will likely be one of the following people or their delegates:
- (a) the Group Human Resources Manager;
  - (b) the General Counsel; or
  - (c) another senior manager.
- 4.4 A person will only be asked to investigate a matter if they can do so in an impartial manner. For example, a head of function will not be asked to investigate any matter which relates to their own function.
- 4.5 In certain circumstances an investigator may decide to appoint external investigators.
- 4.6 Where a report of suspected Reportable Conduct relates to a significant matter involving the Chief Executive Officer or a person that reports directly to the Chief Executive Officer, the matter will be referred to the Chair of the Audit & Risk Management Committee.

### How is an investigation undertaken?

- 4.7 Emeco is committed to treating its personnel fairly, as appropriate in the circumstances, including through the investigation processes.
- 4.8 The person appointed to investigate the report will be required to follow usual Emeco procedures for handling a complaint or disciplinary issue (although this process may vary depending on the nature of the conduct reported). This generally involves:
- (a) undertaking a fair, independent and discreet investigation into the details of the report in order to determine whether there is evidence to support the matters reported;
  - (b) collecting all available data and verifying the reported information;
  - (c) in order to afford procedural fairness, interviewing all relevant persons to understand their perspectives;
  - (d) maintaining appropriate records and documents for each step of the investigation;
  - (e) commencing the investigation as soon as practicable and proceeding with due care and in a timely manner.

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4.9 Where:

- (a) an Emeco Person makes a report of Reportable Conduct and is able to be contacted (including through anonymous channels); and
- (b) investigation progress updates can be done in a manner that does not affect the fairness of the investigation or the fair treatment of any employees mentioned in Reportable Conduct or otherwise breach any confidentiality or privacy requirements,

Emeco (or, in some circumstances, the investigator) will seek to provide updates to the Whistleblower regarding the progress of the investigation. The frequency and timeframe regarding these updates may vary depending on the nature of the conduct reported.

**What happens after an investigation?**

- 4.10 Once an investigation is complete, the investigator(s) will report their findings to the Chief Executive Officer and/or to the Chair of the Audit and Risk Management Committee. The Chief Executive Officer and/or to the Chair of the Audit and Risk Committee will ensure that any material incidents are reported to the Board or a committee of the board. The findings of the investigation will be independently reviewed by the Chief Executive Officer, the Chair of the Audit and Risk Management Committee or by the Board (as considered appropriate) to determine an appropriate response, which may include rectifying any Reportable Conduct and taking any action required to prevent any future occurrences of the same or similar conduct.
- 4.11 The identity of the Emeco Person who made the report of Reportable Conduct will be withheld from any written investigation reports where they have not consented to disclosure of their identity.
- 4.12 Where issues of discipline arise, the disciplinary process will also be in line with Emeco's procedures for disciplinary matters. Where allegations of Reportable Conduct made against a person have not been substantiated, that person will be advised accordingly and will be entitled to continue in their role as if the allegations had not been made.
- 4.13 Where it is determined by Emeco that it is appropriate to do so, Emeco may inform the Emeco Person of the outcome of the investigation and Emeco's response.

**Whistleblower's conduct**

- 4.14 A person's liability for their own conduct is not displaced merely because they have reported Reportable Conduct in accordance with this policy. However an admission will likely be taken into account when considering disciplinary or other action.

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## 5 Whistleblower Protections

### Protection against victimisation


- 5.1 Emeco is committed to protecting and respecting the rights of any Emeco Person who reports Reportable Conduct in accordance with this Policy.
- 5.2 An Emeco Person who:
  - (a) suspects on reasonable grounds that Reportable Conduct is occurring or has or will occur; and

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- (b) reports that matter in accordance with this Policy,  
must not be subjected to Detrimental Action for reporting the Reportable Conduct.
- 5.3 A person who believes that they have suffered Detrimental Action for reporting in accordance with this Policy is encouraged to report the circumstances in accordance with section 3 above.
- 5.4 In this Policy, **Detrimental Action** includes the following (even if done unintentionally):
- (a) action causing injury, harm, loss or damage (including psychological harm);
  - (b) damaging a person's property, reputation, business or financial position or causing any other damage to a person;
  - (c) intimidation, bullying or harassment;
  - (d) discrimination or other adverse treatment in relation to the Emeco Person's employment, career, profession, trade or business, including dismissal, demotion or the taking of other disciplinary action;
  - (e) current or future bias;
  - (f) action that constitutes the making of a threat to cause any such Detrimental Action to another person; or
  - (g) any conduct which incites others to subject the person that made the report to any of the above conduct.
- 5.5 Detrimental action does not include:
- (a) managing the unsatisfactory work performance of a person in accordance with relevant policies and procedures;
  - (b) taking reasonable administrative action for the purpose of protecting a person that makes a report from detriment.
- 5.6 As soon as possible after receipt of a report of Reportable Conduct, to the extent that it is able to do so (for example, where the identity of the person making the report is known), Emeco will consider what measures and mechanisms should be put in place for protecting the person against Detrimental Action. These measures may include allowing the person to perform their duties from another location, reassigning or reallocating other staff involved in the investigation or reassigning the person that made the report to another role at the same level. Support services, such as Emeco's Employment Assistance Program (EAP), are available to all Emeco employees.

## Confidentiality

- 5.7 All information provided by a person making a report of Reportable Conduct will be treated as confidential and maintained securely. Any breach of confidentiality will be treated as a serious disciplinary matter.
- 5.8 Recipients or other persons with knowledge of the report must not disclose the identity of the Whistleblower (or information that is likely to lead to them being identified as a Whistleblower) unless:
- (a) the Whistleblower consents to this information being disclosed;
  - (b) it is disclosed to a lawyer for the purpose of receiving legal advice or representation;

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- (c) the disclosure is required by law;
  - (d) the information is provided to the Australian Securities and Investments Commission, the Australian Prudential Regulation Authority or a member of the police; or
  - (e) Emeco needs to disclose the information to prevent a serious and imminent threat to life, health or property.
- 5.9 Recipients may only disclose information that may lead to the identification of a Whistleblower (such as their responsibilities, if these are unique) during the investigation of a report, where it is reasonably necessary to investigate a report and reasonable steps are taken to reduce the risk that the Whistleblower's identity is disclosed.
- 5.10 Emeco will ensure that any records relating to a report of Reportable Conduct are stored securely and confidentially and are able to be accessed only by Emeco personnel who are authorised to access the information for the purposes of assessing or investigating the report.
- 5.11 If any person receives information about Reportable Conduct, and does not keep that information confidential or discloses any information that is likely to lead to the Whistleblower being identified (except in the circumstances permitted above):
- (a) if they are Emeco employees, they will be subject to disciplinary action; and
  - (b) regardless of their relationship with Emeco, they may be subject to criminal and civil penalties, including substantial fines and / or imprisonment.

#### **Whistleblower protections**

- 5.12 Employees will not be subject to disciplinary action for making a disclosure of Reportable Conduct under this policy on reasonable grounds. They may, however, still be subject to disciplinary action for misconduct that is revealed as a result of the disclosure, but Emeco may take the disclosure into account when determining the nature of any disciplinary action.
- 5.13 If a person (whether the Whistleblower or not) believes on reasonable grounds that the Whistleblower has been, or is likely to be, subjected to Detrimental Action, he or she should report this in accordance with section 3 above.
- 5.14 An Emeco employee who is found to have subjected a Whistleblower to Detrimental Action will be subject to disciplinary action (which may include termination of employment) and may be guilty of an offence that is subject to prosecution under legislation.
- 5.15 In addition to the above, under Australian law, an Emeco Person who has reasonable grounds for suspecting that Reportable Conduct has taken place, and who reports the matter to a Recipient, may be entitled to additional legal protections in certain circumstances, including:
- (a) they may be protected from civil, criminal or administrative legal action for making the report;
  - (b) they may be protected from contractual or other remedies being sought against them on the basis of the report;
  - (c) the information they provide may not be admissible evidence against them in legal proceedings (unless they have provided false information); and

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- (d) if they are subject to retaliatory conduct or suffer loss, damage or injury for reporting (which Emeco failed to take reasonable precautions and exercise due diligence to prevent), in some circumstances they may be entitled to compensation or another remedy.

Under Australian law, these protections may not apply to reports made to Recipients that concern a personal work-related grievance of the person making the report.

#### **Protection of Emeco employees mentioned in Reportable Conduct**

- 5.16 Emeco is committed to ensuring the fair treatment of Emeco employees who are mentioned in reports of Reportable Conduct or to whom a report of Reportable Conduct relates. This will include:
- (a) ensuring reports of Reportable Conduct are handled confidentially and in accordance with this policy;
  - (b) ensuring reports of Reportable Conduct are properly assessed to determine if an investigation is necessary;
  - (c) undertaking fair, objective and independent investigations in accordance with this Policy; and
  - (d) ensuring that the impacted employee is advised, as far as is possible about the subject matter of the Reportable Conduct and the process to be followed.
- 5.17 Emeco Persons are reminded of Emeco's Employment Assistance Program (EAP), which is available to all Emeco employees. The EAP provider can be contacted on 1800 808 374

#### **Personal information and privacy**

- 5.18 To the extent that any of the information recorded by Stopline on Emeco's behalf constitutes 'personal information' under applicable privacy law, it should be noted that:
- (a) the purpose of the collection of that information is to assist Stopline and Emeco to respond to issues raised by the discloser and to protect Emeco's legal rights or interests and ensure compliance with Emeco's legal obligations;
  - (b) personal information may be used for the primary purpose for which it was collected or for any related secondary purpose that could reasonably be expected; and
  - (c) personal information may be disclosed as described under sections 5.7 to 5.11 above.
- 5.19 Emeco only collects, uses or discloses personal information, including sensitive information, as allowed by law. Further details are available in Emeco's Privacy Policy.

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## 6 Policy information, training & review

- 6.1 A copy of this Policy is available on Emeco's intranet and public website.
- 6.2 Emeco will regularly monitor and review this Policy and the effectiveness of the procedures and protections contained within.
- 6.3 Employees, Recipients, potential investigators and all relevant Emeco personnel will receive training in relation to their rights and obligations under this Policy and applicable whistleblower laws.
- 6.4 Emeco's employees and officers are required to comply with any lawful directions made by Emeco in respect of this Policy. This Policy is not intended to be contractually binding and does not form part of any employment contract with Emeco. Emeco may amend this Policy at any time in its sole discretion.
- 6.5 Emeco employees are encouraged to direct any questions regarding this Policy to Emeco's Company Secretary and General Counsel.

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