

Policy

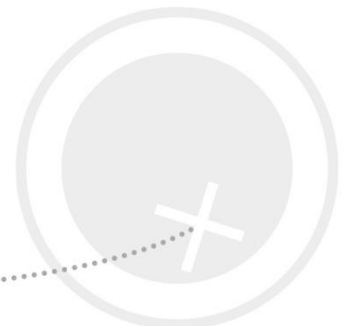
Whistleblower Protection Policy

Esri Australia Group

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1. Purpose

Esri Australia Pty Ltd (ACN 008 852 775) and its subsidiaries (**Esri Australia Group, us, our, we**) are committed to a high standard of compliance with accounting, financial reporting, internal controls, corporate governance and auditing requirements and any legislation relating thereto.

Esri Australia's Whistleblower Policy (**Policy**) has been put in place to ensure that Esri Australia (and its Related Bodies Corporate) personnel can raise concerns regarding Reportable Conduct (as defined in paragraph 0c) below) which may amount to breaches of statutory, regulatory or codified obligations without being subject to victimisation, harassment or discriminatory treatment.

This Policy aims to:

- » encourage our personnel to report an issue if they have reasonable grounds to suspect that someone has engaged in Reportable Conduct;
- » outline how we will deal with reports of Reportable Conduct;
- » set out the avenues available to our personnel to report Reportable Conduct to us; and
- » give employees assurance that they will be protected from reprisal or victimisation as a result of whistleblowing.

Generally, this Policy does NOT cover matters that are regarded as personal work-related grievances. For more information on this, see section 3.2, below. Pure personal work-related grievances should be reported to the Manager, Human Resources under the Policy for Interacting with Integrity.

We aim to address all concerns in a manner that is fair, prompt, sensitive and confidential (to the greatest extent possible).

We will ensure that:

- » this Policy (or a summary of it) is circulated to Esri Australia personnel;
- » made available to Esri Australia personnel via the staff intranet and to the public via our website; and
- » take reasonable steps to ensure that Esri Australia personnel are aware of, and understand this Policy, and the types of behaviour or scenarios that are reportable, including through internal communications and training.

Any disclosures of Reportable Conduct will be retained in our confidential 'Whistleblowing Register' as required by law, which will be maintained by our Designated Disclosure Officers.

This Policy will be reviewed periodically by Esri Australia to ensure that it remains effective and relevant to Esri Australia, and that it continues to comply with all relevant legislative requirements.

2. Scope

This policy applies to current and former:

- » employees;
- » directors;
- » officers;
- » associates; and
- » suppliers (including employees of suppliers),

of any Esri Australia company and all Related Bodies Corporate, and any relatives, spouses or dependents of any of these persons or dependents of their spouse (**Eligible Persons**).

However, this policy does not form part of the terms of employment or engagement of any employee or individual contractor.

3. When are Disclosures Protected?

3.1 Requirements for protected disclosures

A disclosure of information will be protected if:

- a) it is made by an Eligible Person as set out at clause 2;
- b) the disclosure is made directly to one of the following:
 - i. a Designated Disclosure Officer;
 - Kaylee Holdsworth, Chief Financial Officer - (07) 3218 4122; L3, 111 Elizabeth Street, Brisbane
 - Russell Hunter, Senior Contracts Officer - (07) 3218 4181; L3, 111 Elizabeth Street, Brisbane
 - ii. any director, officer, senior manager, auditor or actuary of Esri Australia Group or any of its Related Bodies Corporate;
(Protected Disclosure Officers)
 - iii. Australian Securities and Investments Commission (**ASIC**); or
 - iv. Australian Prudential Regulation Authority (**APRA**),
- c) the discloser has reasonable grounds to suspect that the information disclosed involves:
 - i. concerns about Esri Australia's accounting, internal controls or auditing matters;
 - ii. misconduct in an official capacity or an improper state of affairs;
 - iii. dishonest behaviour;
 - iv. fraudulent activity;
 - v. unlawful, corrupt or irregular use of company funds or practices;
 - vi. illegal activities that may constitute an indictable offence under law;
 - vii. unethical behaviour;
 - viii. improper or misleading accounting or financial reporting practices;
 - ix. a breach of any legislation relating to Esri Australia's operations or activities;
 - x. represents a danger to the public or the financial system;

- xi. tax avoidance behaviour and other taxation-related impropriety, discussed further in section 3.5, below;
 - xii. a personal grievance captured by section 1, above.
(Reportable Conduct),
- d) the disclosure is not a personal work-related grievance as set out at clause 3.2 below,
(Protected Disclosure)

For example: an employee who makes a report, on reasonable grounds, to ASIC in relation to a Director of their employer misusing company funds will be a protected Whistleblower.

A disclosure of Reportable Conduct which is not made to a recipient specified in this Policy will not qualify for protection under the *Corporations Act 2001 (Cth)* or the *Taxation Administration Act 1953 (Cth)*.

We rely on our personnel to help maintain and grow its culture of honest and ethical behaviour. We will not tolerate conduct that should be reported under this Policy. It is therefore expected that any Eligible Persons who becomes aware of such Reportable Conduct will make a report as a matter of priority.

You do not need to identify yourself when making a Protected Disclosure and can remain anonymous. Anonymous reporters will qualify for protection under the *Corporations Act 2001 (Cth)* and we will continue to take all reasonable steps to ensure that the reporter is treated fairly and protected against discrimination or detriment in respect of their employment.

A disclosure which does not relate to Reportable Conduct will not qualify for protection under the *Corporations Act 2001 (Cth)* or the *Taxation Administration Act 1953 (Cth)*.

We take reports made under this Policy very seriously – false or frivolous reports or claims may have serious consequences, including reputational damage to Esri Australia and individuals who are the subject of allegations. Disciplinary action may be taken against any employee who makes a false or frivolous report without having reasonable grounds.

3.2 Personal work-related grievances not Protected Disclosures

Disclosures of a ‘personal work-related grievance’ are not Protected Disclosures, unless captured by this clause 3.2.

‘Personal work-related grievances’ relate to the discloser’s current or former employment, and have personal implications to the discloser but do not have any other significant implications for Esri Australia (or its Related Bodies Corporate) and do not concern unlawful or improper conduct.

Examples of personal work-related grievances include personal conflicts between the discloser and another employee, decisions relating to the discloser’s terms or conditions of engagement or disciplinary action taken against the discloser.

For example: An employee who complains about being subject to performance management, without more, will not be a Whistleblower.

There are some circumstances where this policy will cover a disclosure about, or including, a personal work-related grievance. These circumstances are where the:

- » grievance includes information about misconduct, or information about misconduct includes or is accompanied by a work-related grievance (mixed report);
- » entity has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the discloser's personal circumstances;
- » discloser suffers from or is threatened with detriment for making a disclosure;
- » discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the *Corporations Act 2001* (Cth).

3.3 Protected Disclosures to members of parliament and journalists

In certain circumstances, an Eligible Person who has made a Protected Disclosure to ASIC, APRA or a prescribed Commonwealth authority, may make a further Protected Disclosure of the same information to a member of parliament or a journalist as follows:

- a) where at least 90 days have passed since the original Protected Disclosure and the discloser has no reasonable grounds to believe any action is being taken, provided the discloser reasonably believes that doing so would be in the public interest (**Public Interest Disclosure**);
- b) where the discloser has reasonable grounds to believe that information previously disclosed concerns a substantial and imminent danger to health and safety or to the natural environment (**Emergency Disclosure**).

Public Interest Disclosures and Emergency Disclosures will be protected, as long as the discloser first gives written notice to the original recipient and does not disclose any more information than is necessary for the purpose of the further disclosure.

3.4 Certain disclosures to legal practitioners also protected

A disclosure made to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the whistleblower protections is also a Protected Disclosure.

3.5 Tax Whistleblowers

A disclosure in relation to tax avoidance behaviour and other taxation-related impropriety may be made to Esri Australia's internal auditor and registered tax agent in addition to a legal practitioner or any Protected Disclosure Officer. A disclosure may also be made to the Australian Taxation Office where the individual believes the information to be disclosed may assist the Commissioner of Taxation in performing its duties and functions.

Whistleblowers who make a disclosure relating to Esri Australia's tax affairs will qualify for whistleblower protections under the *Taxation Administration Act 1953* (Cth).

4. Legal Protections for Whistleblowers under the Corporations Act

4.1 Confidentiality of Whistleblower identity

Protected Disclosure Officers are legally bound by their confidentiality requirements in respect of a Whistleblower's identity.

It is an offence for a person who is privy to a Protected Disclosure to disclose the identity of the Whistleblower, or information that is likely to lead to the identification of the Whistleblower, without their consent.

This does not apply to disclosures to ASIC, APRA, a member of the Australian Federal Police or a legal practitioner in accordance with clause 3.4 above.

Esri Australia may also disclose certain information which may lead to the identification of a Whistleblower where reasonably necessary for the purposes of an investigation, in which case Esri Australia will take all reasonable steps to reduce the risk of identification.

4.2 Prohibition against adverse treatment and victimisation

Whistleblowers must not be subject to any civil, criminal or administrative liability, or have any contractual or other right or remedy exercised against them, on the basis that they have made a Protected Disclosure.

It is also an offence to cause, or threaten to cause, detriment to a person due entirely or in part to a belief or suspicion that they have made, are proposing to make, or could make, a Protected Disclosure.

Detriment includes, without limitation, dismissal, injury in employment, harassment, intimidation and physical harm to a person or their property.

For example: It is unlawful for an employer to threaten an employee with dismissal if they make a Protected Disclosure.

5. Making a Protected Disclosure

Internal Reporting

As set out in clause 3.1, above, a disclosure may be made to a Protected Disclosure Officer. Disclosures may be anonymous, though this may impact on Esri Australia's ability to investigate the matter.

External Reporting

An Eligible Person may also report to officers and senior managers of Esri Australia's related entities, audit or actuarial teams (as applicable), to a legal practitioner, to ASIC and other Commonwealth authorities. However, we encourage you to use our internal processes in the first instance.

We encourage Whistleblowers to seek independent legal advice.

Eligible Persons are entitled to seek compensation and other remedies for loss, damage or injury suffered as a result of a disclosure or if Esri Australia has failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct from occurring.

6. Investigations of Disclosures by Esri Australia

Esri Australia will investigate all Protected Disclosures made under this policy, as appropriate, as soon as reasonably practicable after the disclosure is made.

The relevant Protected Disclosure Officer will have responsibility and oversight for the investigation (unless we determine that a more suited Protected Disclosure Officer should take control of the investigation). The Protected Disclosure Officer may, subject to confidentiality and Whistleblower's consent requirements, appoint a person internal or external to Esri Australia to assist in the investigation of a matter raised in a report.

The investigation will be conducted expeditiously, in an objective and fair manner, and otherwise as is reasonable and appropriate having regard to the nature of the Reportable Conduct and the circumstances.

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

The investigation process will be determined by the nature and substance of the disclosure. If the disclosure is not anonymous, the investigator will contact the Eligible Person as soon as practicable upon receipt of the disclosure to discuss the investigation process, including who may be contacted and other matters relevant to the investigation.

Where appropriate, Esri Australia will provide feedback to the Whistleblower regarding the progress or outcome of the investigation.

Where a report is submitted anonymously, Esri Australia will conduct the investigation based on the information provided to it.

At the conclusion of an investigation into Reportable Conduct, a confidential report will be provided to Esri Australia's Chief Executive Officer. A copy of the report will not be shared with the Whistleblower.

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

Substantiated reports of Reportable Conduct may result in disciplinary action in respect of the persons against whom substantiated allegations are made, up to and including termination of employment or engagement (as relevant).

Any Whistleblower who is found to have made a frivolous or vexatious report may also be subject to disciplinary action, up to and including termination of employment or engagement (as relevant).

7. How Esri Australia will Protect Whistleblowers

Esri Australia will support Eligible Persons and protect them from detriment in the following ways:

(a) *Protection from detrimental conduct*

Eligible Persons will not be subject to any disciplinary or other detrimental action by Esri Australia. This includes (but is not limited to) protection from:

- » termination of employment
- » disciplinary action
- » performance management
- » bullying or harassment, or
- » unlawful discrimination.

Esri Australia will ensure no person on its behalf victimises or threatens detrimental action against a person because of a Protected Disclosure.

(b) *Protection of the identity of the Whistleblower*

Except in the circumstances specified below, Esri Australia will not disclose the identity of the Eligible Person or any information that is likely to lead to the identification of the Eligible Person, unless the Eligible Person agrees.

The circumstances in which Esri Australia may disclose this information are where disclosure is made:

- » to ASIC, APRA, Australian Federal Police or to a Commonwealth, State or Territory authority, for the purpose of assisting the authority in the performance of its functions;
- » to a legal practitioner as set out at 3.4; or
- » because it is reasonably necessary to do so for the purposes of Esri Australia investigating a matter to which the Protected Disclosure relates (in which case Esri Australia will ensure the disclosure does not identify the Eligible Person and will take all reasonable steps to reduce the risk the Eligible Person will be identified as a result of the disclosure).

(c) *Protection of files and records*

All files and records created from an investigation will be securely retained.

(d) *Additional Support*

Esri Australia recognises that making a disclosure as an Eligible Person can be stressful. If a person who makes a disclosure is an employee of Esri Australia, they may access the Employee Assistance Service, Assure, and may also request additional support.

8. Whistleblowers Implication in Improper Conduct

The act of making a Protected Disclosure should not shield Whistleblowers from the reasonable consequences flowing from any involvement in improper conduct. A person's liability for their own conduct is not affected by the person's disclosure of that conduct. However, in certain circumstances, an admission may be a mitigating factor when considering disciplinary or other action.

9. Definitions

Corporations Act means the *Corporations Act 2001* (Cth).

Eligible Person has the meaning set out in clause 2.

Emergency Disclosure has the meaning set out in clause 3.3b).

Protected Disclosure has the meaning set out in clause 3.1.

Protected Disclosure Officer has the meaning set out in clause 3.1.

Public Interest Disclosure has the meaning set out in clause 3.3a).

Related Bodies Corporate has the meaning given in section 50 of the Corporations Act for companies within Australia.

Related Bodies Corporate means where a body corporate is a holding company of another body corporate, a subsidiary of another body corporate, or a subsidiary of a holding company of another body corporate, the first mentioned body and the other body are related to each other.

Reportable Conduct has the meaning set out in clause 3.1.

Whistleblower means an employee who makes or attempts to make a Protected Disclosure.

10. Further Information

For further information please contact a Designated Disclosure Officer set out in clause 3.1b)i.

11. Variation

Esri Australia reserves the right to vary, replace or terminate this policy from time to time.