

Protected Disclosure Policy and Procedures – Australia

Introduction

1. Landpower Group Limited and any of its subsidiary companies (collectively referred to as “the Group”) are committed to high standards of ethical and accountable conduct and do not tolerate any form of wrongdoing. Employees who come forward and report wrongdoing demonstrate a commitment to the Group by helping promote integrity, accountability and good management within it.

Purpose

2. This Policy outlines the procedure for reporting disclosable conduct to the Group in accordance with the Corporations Act 2001 (Cth) (“Corporations Act”) and Taxation Administration Act 1953 (Cth) (together referred to as “the Whistleblower Protection Laws”) and the Group’s obligations under the Whistleblower Protection Laws upon receipt of the report.
3. The purpose of the Whistleblower Protection Laws and this Policy is to encourage reporting Disclosable Conduct in the workplace and promote the public interest:
 - a. by facilitating the disclosure and timely investigation of matters of wrongdoing in or by the Group; and
 - b. by protecting people who disclose in accordance with the Whistleblower Protection Laws.
4. The Group acknowledges the importance of reporting a disclosable matter or serious concern and the protections afforded to the person who makes a disclosure (“the Discloser”).

Application

5. This Policy applies to all current and former employees, people on secondment to the Group, contractors, Board members and volunteers.

Disclosable Matters

6. A disclosure will qualify for protection under the Whistleblower Protection Laws if:
 - a. it is a disclosure by an eligible whistleblower to:
 - i. Australian Securities and Investments Commission (“ASIC”), the Commissioner of Taxation (in relation to tax matters), a prescribed Commonwealth authority or a legal practitioner; or
 - ii. an eligible recipient; and
 - b. the Discloser has reasonable grounds to suspect that the disclosed information concerns a disclosable matter; or
 - c. the Discloser has made an emergency disclosure or public interest disclosure.
7. An ‘*eligible whistleblower*’ is:
 - a. a current or former officer or employee of the Group;
 - b. a current or former supplier of services or goods to the entity (whether paid or unpaid), including their employees;
 - c. an individual who is an associate of the Group; and
 - d. an individual who is a relative, dependent or spouse of the individuals set out above.

8. A '*disclosable matter*' is information that:
 - a. concerns misconduct or an improper state of affairs or circumstances in relation to the Group (including in relation to tax affairs); or
 - b. indicates the Group or one of its officers or employees has engaged in conduct that constitutes an offence against, or a contravention of:
 - i. the Whistleblower Protection Laws;
 - ii. Australian Securities and Investments Commission Act 2001 (Cth); and any instrument made under these Acts.
 - c. constitutes an offence against or a contravention of any other law of the Commonwealth that is punishable by imprisonment for 12 months or more; or
 - d. represents a danger to the public or the financial system.
9. Disclosable matters also include conduct that may not involve:
 - a. a contravention of a particular law and a significant risk to public safety; or
 - b. the stability of, or confidence in, the financial systemeven if it does not involve a breach of a particular law.
10. Examples of potential disclosable matters include but are not limited to:
 - a. illegal conduct, such as theft, activities relating to illicit drugs, violence, or criminal damage against property;
 - b. fraud, money laundering or misappropriation of funds;
 - c. offering or accepting a bribe;
 - d. financial irregularities;
 - e. failure to comply with, or breach of, legal or regulatory requirements; and
 - f. engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure, is believed or suspected to have made, or is planning to make a disclosure.
11. Where a disclosure turns out to be incorrect, a Discloser can still qualify for the protections afforded under the Whistleblower Protection Laws.
12. Disclosures that are not '*disclosable matters*' or relate solely to personal work-related grievances, and do not relate to detriment or threat of detriment to the Discloser, do not qualify for protections under the Whistleblower Protection Laws.
13. Personal work-related grievances are those that relate to the Discloser's current or former employment and have, or tend to have, implications for the Discloser personally but do not:
 - a. have any other significant implications for the Group; or
 - b. relate to any conduct or alleged conduct about a disclosable matter.
14. However, a personal work-related grievance may still qualify for protection if:
 - a. it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (mixed report);
 - b. the 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;
 - c. the Discloser suffers from or is threatened with detriment for making a disclosure; or
 - d. the Discloser seeks legal advice or representation about the operation of the whistleblower protections under the Corporations Act.

Serious Concern

15. The Group also encourages people to report any serious concerns that do not meet the criteria of a 'disclosable matter' under the Whistleblower Protection Laws.
16. 'Serious concern' includes:
 - Poor culture or conduct.
 - Breach of the Company's Code of Conduct and Ethics.
 - Breach of any company policy.
 - Unsafe work practice or environment.
 - Bullying and harassment.
 - Suspicion of fraud or corruption.
 - Abuse of authority by people in the Group.
17. A person can obtain additional information before formally making their disclosure by contacting the CFO, CEO, Company Secretary, People and Culture Business Partner or an independent legal adviser.

Making a Disclosure

18. For the protections under the Whistleblower Protection Laws to apply, a disclosure must be made directly to an 'eligible recipient'. For an eligible whistleblower, an eligible recipient is any of the following persons in the Group:
 - a. their manager;
 - b. their manager's manager;
 - c. any General Manager; or
 - d. the Chief Executive Officer ("CEO")
19. Disclosure should generally be made on a 'one-up' basis, i.e. to the immediate line manager of the person making the disclosure. However, if a person is not confident about disclosing to this person, a disclosure may be made to anyone in the list above.
20. Disclosure to any of the persons listed in paragraph 18 should be provided in person or via email and should include a description of the nature of the alleged wrongdoing and any supporting evidence.
21. If a person is not confident disclosing to any of the persons listed in paragraph 18, the person may provide their disclosure to the Group Chairman through the Whistleblower Reporting Service.
22. The Whistleblower Reporting Service is available via the Company Website through the Australia Privacy Policy & Terms link at the bottom of the webpage. If the Discloser wishes, the service provides the ability to make disclosures anonymously. An anonymous disclosure will still qualify for the protections under the Whistleblower Protection Laws.
23. All disclosures of alleged wrongdoings will be appropriately investigated. However, the Discloser should be aware that an anonymous disclosure may limit the investigation as there may be no ability to question the Discloser and gain further information that may be required unless the Discloser provides a means of contact for any follow-up questions (e.g., via an anonymous email address).
24. If your disclosure amounts to a disclosable matter under the Whistleblower Protection Laws and you do not feel comfortable raising your disclosure within the Group, you may also raise it with the auditors of the Group.

Receiving a Disclosure

25. A Discloser can feel confident that the Group will handle their disclosure appropriately and address the matter. Within 20 working days of receiving a disclosure, the Group must:
 - a. acknowledge to the Discloser the date of receipt of their disclosure (and if the disclosure was made orally, summarise the disclosure that was made);
 - b. consider the disclosure and whether it warrants investigation;
 - c. check with the Discloser whether they have also made a disclosure somewhere else;
 - d. deal with the matter by doing one or more of the following:
 - i. investigate the disclosure;
 - ii. address any wrongdoing by acting or recommending action;
 - iii. refer the disclosure to an appropriate authority; and/or
 - iv. decide that no action is required.
26. If the Group cannot complete these actions within 20 working days, it must begin to deal with the matter, inform the Discloser how long it is expected to take, and keep them updated about the progress.
27. If a person within the Group receives or is approached for advice or support about a disclosure and:
 - a. they are aware that they may have some involvement in the alleged wrongdoing; or
 - b. they have any relationship or association with an alleged wrongdoerthey must immediately advise the Discloser to contact another eligible recipient.
28. If the Group decides that no action is required, it must inform the Discloser of that decision, with reasons. A decision not to investigate alleged wrongdoing must be recorded in writing.

Investigating a Disclosure

29. Once a matter has been reported, the most appropriate person will investigate the alleged wrongdoing.
30. If a disclosure is made to any person listed in paragraph 18 or directly to the Chairman, the receiving person may refer the matter to another eligible recipient to undertake the investigation only if the receiver believes on reasonable grounds that the person to whom they refer the matter to is not involved in the alleged wrongdoing. The receiving person must get consent from the Discloser if identifying information is to be released to the person undertaking the investigation. The person undertaking the investigation must be unbiased, impartial and subject to appropriate confidentiality protocols.
31. Decisions may be made only when all parties involved (or alleged to be involved) in any wrongdoing have been given an opportunity to be heard. They must be:
 - a. given reasonable notice of any interview.
 - b. advised that they may be represented at the interview and
 - c. given a reasonable opportunity and period of time to respond to the allegation.
32. Where a disclosure is investigated by a person listed in paragraph 18 except for the CEO, a written report detailing the nature of the allegation, any responses to it, any supporting evidence, and an assessment of the allegation with recommendations must be provided to the CEO. The CEO must present a final report detailing the outcome of the investigation and the steps taken to the Board.

33. Where the CEO investigates a disclosure directly, the CEO must provide a written report directly to the Board.
34. The Discloser will be kept informed of progress as appropriate.

Whistleblower Protections

Disclosable Matters

35. Under the Whistleblower Protection Laws, a person who discloses a 'disclosable matter' is entitled to:
 - a. confidentiality
 - b. protection from detrimental acts or omissions by the Group
 - c. immunity from civil, criminal and disciplinary proceedings because of making the disclosure
 - d. compensation and other remedies.
36. If you are an eligible whistleblower, your disclosure qualifies for protection from when it is made to an eligible recipient, regardless of whether you or the recipient recognises that the disclosure qualifies for protection at that time.

1. Confidentiality

37. The Group must use their best endeavours to keep confidential all information that might identify the Discloser except where the Discloser consents to the release of identifying information or identifying information is made to:
 - a. ASIC, APRA or a member of the Australian Federal Police;
 - b. a legal practitioner (for the purposes of obtaining legal advice or legal representation about the whistleblower provisions in the Act); or
 - c. a person or body prescribed by regulations.
38. The Discloser is encouraged to seek legal advice prior to consenting to the disclosure of any potentially identifying information.
39. The Group may also disclose information contained in a disclosure with or without the Discloser's consent if:
 - a. the information does not include the Discloser's identity
 - b. the Group has taken all reasonable steps to reduce the risk that the Discloser will be identified from the information; and
 - c. it is reasonably necessary to investigate the issues raised in the disclosure.
40. Outside of these exceptions, it is illegal for the Group to disclose information that will identify a Discloser.
41. In all cases, the Group must inform the Discloser after releasing identifying information.
42. If identifying information is inadvertently disclosed, the Group must take all possible steps to limit further disclosure and mitigate its effects.
43. When investigating the wrongdoing, the following options must be considered to avoid revealing the Discloser's identity:
 - a. omitting the name and position of the Discloser, as well as using gender-neutral terms in any communications/reports involving the investigation;
 - b. obtaining evidence from another authoritative source, such as documents, video footage, telephone or computer records;

- c. where the Discloser is an employee, interviewing the person as part of a process of interviewing other staff (preferably not first or last); and
- d. planning how to best describe the alleged wrongdoing in a manner that does not inadvertently reveal the identity of the Discloser.

44. The Discloser may request that meetings concerning the wrongdoing and its investigations be conducted offsite. Where appropriate, if the Discloser is an employee, they may also request that their duties be performed from another location while the investigation is being undertaken.

II. Detrimental acts and omissions

45. A person who believes on reasonable grounds that the Group has engaged in, or plans to engage in, disclosable conduct and reports the conduct in accordance with the Policy is protected from detrimental action or threats to cause detriment for reporting the conduct.

46. To protect the Discloser from detrimental acts or omissions, an employee who has subjected a Discloser to detrimental action will be subject to disciplinary action and may be guilty of an offence that is subject to prosecution under legislation.

III. Civil, criminal and administrative liability protection

47. The Discloser is protected from any of the following in relation to their disclosure:
- a. civil liability (e.g. any legal action against the Discloser for breach of an employment contract, duty of confidentiality or another contractual obligation);
 - b. criminal liability (e.g. attempted prosecution of the Discloser for unlawfully releasing information or other use of the disclosure against the Discloser in a prosecution (other than for making a false disclosure)); and
 - c. administrative liability (e.g. disciplinary action for making the disclosure).

IV. Compensation and other remedies

48. The Discloser can seek compensation and other remedies through the courts if:
- a. they suffer loss, damage or injury because of a disclosure; and
 - b. the entity failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

Serious Concern

49. A Discloser who reports serious concern within the Group is entitled to the confidentiality and detrimental acts and omissions protections as outlined above.

Fair treatment of Individuals Subject to a Disclosure

50. The Group must ensure the fair treatment of its employees who are mentioned in or the subject of a disclosure by:
- a. handling disclosures confidentially when it is practical and appropriate in the circumstances;
 - b. objectively, fairly and independently investigating the disclosure;
 - c. advising an employee who is the subject of a disclosure about the subject matter of the disclosure prior to making any adverse finding against them.

Public Interest Disclosures and Emergency Disclosures

51. If the criteria for making a public interest or emergency disclosure are met, disclosures may be made to a journalist or parliamentarian.
52. A '*public interest disclosure*' is the disclosure of information to a journalist or a parliamentarian, where:
- a. at least 90 days have passed since the Discloser made the disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation;
 - b. the Discloser does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure;
 - c. the Discloser has reasonable grounds to believe that making a further disclosure of the information is in the public interest; and
 - d. before making the public interest disclosure, the Discloser has given written notice to the body to which the previous disclosure was made that:
 - i. includes sufficient information to identify the previous disclosure; and
 - ii. states that the Discloser intends to make a public interest disclosure.
53. An '*emergency disclosure*' is the disclosure of information to a journalist or parliamentarian, where:
- a. the Discloser has previously made a disclosure of the information to ASIC, APRA or another Commonwealth body prescribed by regulation;
 - b. 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;
 - c. before making the emergency disclosure, the Discloser has given written notice to the body to which the previous disclosure was made that:
 - i. includes sufficient information to identify the previous disclosure; and
 - ii. states that the Discloser intends to make an emergency disclosure; and
 - d. the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.

Discloser Involved in Alleged Wrongdoing

54. A Discloser who is involved in conduct that amounts to a 'disclosable matter' or 'serious concern' but discloses the conduct in accordance with the Policy and Whistleblower Protection Laws will be entitled to the protections outlined above in regard to the disclosure. However, the Discloser may be subject to disciplinary action in regard to the conduct itself. However, any disclosure made before the Group discovers the wrongdoing will be considered, and the Discloser may face less serious disciplinary action.