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## Policy – Whistleblower

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### Purpose

To set out the organisation’s commitment to implement a whistleblower protection program that is an important part of detecting corrupt, illegal or misconduct as part of upholding the highest safety and ethical standards.

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### Applies to

This policy applies to a current or former:

- 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; and
  - a relative, dependant or spouse of any of the people listed above (or a dependant of such a person's spouse).
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### Introduction

Our stakeholders expect us to conduct our 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 (**Misconduct**).

The organisation is committed to a whistleblower protection program that allows and encourages individuals to voice or escalate such concerns in relation to Misconduct on a confidential basis, without fear of reprisal, dismissal, discrimination, demotion, harassment or bias.

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### Policy

This policy:

- 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 Misconduct;
- enables the organisation to effectively deal with reports from whistleblowers in a way that protects the identity of the whistleblower and facilitates secure storage of the information provided by them; and
- outlines the various channels available to make a report, including internally to a “Whistleblower Protection Officer” (**WPO**) or to YourCall, an external and confidential service.

It is intended to address Misconduct, which includes, but is not limited to:

- conduct that breaches our Code of Conduct;
  - dishonest, fraudulent, corrupt or illegal behaviour;
  - audit-related matters, including non-disclosure or a failure to comply with internal or external audit processes;
  - improper conduct or unethical behaviour (such as dishonestly altering organisational records or engaging in questionable accounting practices);
  - conduct endangering health and safety or the environment;
  - significant mismanagement or waste of resources;
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- any breach of the law; or
  - detrimental action against a person because they have made a report under this policy or are planning to make such a report.

We will review all complaints or allegations relating to Misconduct and undertake an investigation where necessary or appropriate.

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**What is not Misconduct?**

Misconduct does not include 'personal work-related grievances'. These are grievances relating to a person's current or former employment or engagement that only have implications for them personally, and do not fall within the scope of Misconduct. 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, being to the manager or senior HR Business Partner.

An exception to this is where a personal work-related grievance may constitute a report of Misconduct - for example, if it:

- includes information about Misconduct or suggests Misconduct beyond the person's personal circumstances;
- relates to a breach of employment or other laws punishable by imprisonment; or
- concerns detrimental action against a person because they have made a report under this policy or are planning to make such a report.

A whistleblower does not have to be sure that Misconduct 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, a person must not make a report that they know, or ought to know, is false or has no substance. Where 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.

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

For most issues, employees may be comfortable discussing their concerns informally with their manager or Human Resources, and we encourage employees to continue to feel empowered to raise issues in this way. We are committed to the creation of a supportive workplace environment and it seeks to create a culture where concerns can be discussed openly and transparently.

However, where an employee has concerns about Misconduct and is not comfortable raising those concerns informally in the ordinary course, or would prefer to make a formal report under this policy in relation to their concerns, they are encouraged to report their concerns under this policy.

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 through the formal channels outlined below.

**How do I report a matter under this policy, whether or not I**

If a whistleblower becomes aware of any matter of actual or suspected Misconduct, they can make a report under this policy with a 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

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**am an employee?**

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

The role of the WPOs and the YourCall service is to receive disclosures that qualify for protection under this policy. In certain circumstances, a WPO may act as a “Whistleblower Investigation Officer” (**WIO**) or they may otherwise commission a separate WIO who may be internal or external to the organisation.

**WPO Contact details**

<b>WPO – General Counsel &amp; Company Secretary</b>	Phone: (02) 9269 2941 Email: <a href="mailto:nigel.lowry@ausgrid.com.au">nigel.lowry@ausgrid.com.au</a>
<b>WIO – Head of Internal Audit, Risk &amp; Compliance</b>	Phone: (02) 9037 7661 Email: <a href="mailto:jaimie.thompson@ausgrid.com.au">jaimie.thompson@ausgrid.com.au</a>

**YourCall – contact details**

	<b>For Ausgrid Matters</b>	<b>For PLUS ES Matters</b>
<b>Online</b>	24/7 reporting at <a href="http://www.yourcall.com.au/report">www.yourcall.com.au/report</a> (enter “AUSGRID” as org. ID)	24/7 reporting at <a href="http://www.yourcall.com.au/report">www.yourcall.com.au/report</a> (enter “PLUSES” as org. ID)
<b>Call</b>	Your Call hotline number: 1800 607 206	Your Call hotline number: 1800 607 197
<b>Email</b>	<a href="mailto:ausgrid@yourcall.com.au">ausgrid@yourcall.com.au</a>	<a href="mailto:pluses@yourcall.com.au">pluses@yourcall.com.au</a>
<b>Mail</b>	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 Misconduct 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;
- taking disciplinary action for conduct that is detrimental to a whistleblower or conduct that breaches the confidentiality requirements under this policy; and/or

- providing support services.

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. Any employee who in any way harms another employee in reprisal for making a report under this system may be subject to disciplinary action, up to and including termination of employment. In some circumstances, this conduct can also attract civil and/or criminal penalties.

Australian laws also provide protections for whistleblowers. Further information about these laws is set out at 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), including by:

- limiting access to information relating to their report;
- keeping files created in relation to their report secure; and
- carefully reviewing and potentially de-identifying certain aspects of their report as necessary.

Whistleblowers should be aware that if they do not consent to the limited sharing of their identity and the information provided by them as needed, this may limit our ability to progress their report and to take action in relation to it.

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 or the Executive General Manager People (**EGMP**).

A breach of this policy may be considered Misconduct and will not be tolerated.

**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

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outcome of an investigation, having regard to considerations of privacy, confidentiality and the legal rights of others (including those against whom allegations are made).

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**How is an investigation conducted?**

We will, after consideration of a whistleblower report, 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. However, anonymity may affect our ability to fully and thoroughly investigate a report. It may not be possible to investigate a report if we are not able to contact a whistleblower to obtain sufficient information.

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 the organisation 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, the organisation may take appropriate disciplinary action at its 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.

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**Unauthorised release of information**

Information coming into the possession of a person from a whistleblower must not be released to any person, unless the whistleblower consents or the disclosure is otherwise allowed by law.

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**Roles & responsibilities**

**The role of the Whistleblower Protection Officer (WPO)**

The WPO:

- receives and assesses reports of Misconduct made to them;
  - manages any investigation that is undertaken into reports of Misconduct;
  - keeps the whistleblower informed following receipt of a report;
  - keeps the Chief Executive Officer and the Board informed of any material incidents raised; and
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- 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, where appropriate, in a timely manner to determine whether there is evidence in support of the matters raised or, alternatively, to refute the report made.

The WIO must investigate a report of Misconduct in line with the terms of this policy and report the findings of any such investigation to the WPO that commissioned the investigation (where they did not act as the relevant WIO) as well as the relevant decision-maker.

### **What other support is available?**

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

The EGMP is authorised to provide certain protections where they deem this appropriate for fulfilling their role.

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## **Reporting**

Our Board Audit Committee and the Executive will receive summary information in relation to concerns raised under this policy as new matters are reported or when investigations are concluded. The Board and the Executive may also be provided with additional information about any material incidents raised. Information provided to the Board or the Executive will be de-identified as required.

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## **Availability and effect of this policy**

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

## **Appendix - Whistleblower protections, including under Australian law**

### **Overview**

As set out in this policy, the organisation is committed to protecting people who make a report about Misconduct 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?**

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.

In addition, 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 or a WPO. 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 or the Australian Prudential Regulation Authority;
- the Australian Federal Police;
- the Australian Taxation Commission in respect of tax-related Misconduct; or
- 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 the 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 the 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 EGMP.



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.

### **Is anything not protected?**

This policy and the protections under law (including the Corporations Act) generally do not apply to personal work-related grievances. These are usually reports which relate to a person's employment and solely concerns them personally, which may include a conflict between a person and another employee, or a decision relating to their employment or engagement, such as disciplinary action. Instead, these matters should be reported via the usual channels. However, this policy and the law can still apply in some circumstances, such as where a person's report:

- relates to a “disclosable matter” (see above), including a breach of employment or other laws punishable by more than 12 months' imprisonment;
- has significant implications for the organisation;
- relates to any detriment caused or threatened to a person for raising a concern; or
- relates to Misconduct beyond their personal circumstances.

Where in doubt, a report should be made to the YourCall service or a WPO. They will make sure the report is dealt with under the right policy.

### **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.