

Whistleblower Policy

21 March 2019

Whistleblower Policy

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1 POLICY OVERVIEW

AusNet Services has a strong commitment to corporate compliance and its values enshrine the principle that it will conduct its business legally and ethically.

AusNet Services recognises the importance of this Policy and is committed to protecting Whistleblowers from reprisal within the full extent of the law.

The purpose of this Policy is to support AusNet Services' values by empowering Personnel to report Wrongdoing without fear of retaliation or punishment.

2 POLICY COVERAGE AND GUIDELINES

AusNet Services encourages all persons to report any information which indicates that AusNet Services is not acting or has not acted lawfully, ethically or in a socially responsible manner. The Policy should be read in conjunction with AusNet Services' Code of Conduct and Fraud and Corruption Control Policy.

This Policy outlines:

- (a) the process by which reports of Wrongdoing can be made;
- (b) the protections from reprisal or detrimental action available to Whistleblowers; and
- (c) the way in which AusNet Services will respond to reports of Wrongdoing.

It is important to be aware that the Corporations Act 2001 (Cth) ("the **Act**") provides a statutory regime of protection for Whistleblowers in respect of 'qualifying disclosures'. The requirements for making a qualifying disclosure are addressed at section 3 below. The requirements for making all other disclosures and the associated protections are addressed at section 5 below.

This Policy is intended to complement (not replace) AusNet Services' usual reporting avenues for raising issues of concern (for example, by talking to the relevant manager). This Policy may be invoked where those existing avenues appear to have failed or may be inappropriate. If Personnel need clarification about whether a complaint should be addressed under this Policy or not, they should contact AusNet Services' General Counsel.

This Policy does not apply to personal work related grievances from Personnel (see section 3 for further explanation). Any complaints of injustice in the assessment of an employee's performance, or discrimination, will be dealt with by AusNet Services' Executive General Manager, People, Safety and Corporate Affairs under the appropriate AusNet Services' policy.

3 QUALIFYING DISCLOSURES

The Act¹ provides a statutory regime of protection to 'qualifying disclosures' ("**Qualifying Disclosures**"). To make a Qualifying Disclosure you must meet the following mandatory criteria:

- (a) You must be an individual who is a current or former:
 - (i) officer or employee of AusNet Services or a related body corporate;
 - (ii) associate of AusNet Services;
 - (iii) supplier of goods and services to AusNet Services or a related body corporate (whether paid or unpaid);
 - (iv) employee of a supplier of goods and services to AusNet Services or a related body corporate (whether paid or unpaid); or

¹ And the *Taxation Administration Act 1953* (Cth) which provides similar protections for qualifying disclosures made under that Act.

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- (v) relative or dependant of any of the above persons, or of such person's spouse.
- (b) The disclosure concerns information which you suspect, on reasonable grounds, concerns:
 - (i) misconduct or an improper state of affairs or circumstances in relation to AusNet Services or a related body corporate; or
 - (ii) that AusNet Services, or a related body corporate, or an officer or employee thereof, has engaged in conduct that:
 - (1) constitutes an offence against, or a contravention of, any law administered by the Australian Securities and Investment Commission (**ASIC**)², including the Act;
 - (2) constitutes an offence against any other Commonwealth law that is punishable by imprisonment for 12 months or more; or
 - (3) represents a danger to the public or the financial system.
- (c) The disclosure is made to:
 - (i) an officer or senior manager of AusNet Services or a related body corporate;
 - (ii) a person authorised by AusNet Services to receive such disclosures;
 - (iii) the auditor or actuary of AusNet Services or its related body corporate; or
 - (iv) ASIC³ or a prescribed Commonwealth authority.
- (d) For disclosures concerning AusNet Services' tax affairs, see Schedule 3, Part A, Row 3 for the Qualifying Disclosure requirements.

If you have already made a Qualifying Disclosure to ASIC⁴ or a prescribed Commonwealth authority, there are certain circumstances under which you may make either a 'Public Interest Disclosure' or an 'Emergency Disclosure'. The criteria that must be met before making a Public Interest Disclosure or an Emergency Disclosure are listed in Schedule 2 (see Part A in relation to Public Interest Disclosures or Part B in relation to Emergency Disclosures). Any disclosure that meets these criteria will also be a Qualifying Disclosure.

There are other types of legally protected disclosures which may be relevant to you. These are outlined in Schedule 3 to this Policy. Part A to Schedule 3 identifies other Qualifying Disclosures and Part B identifies other types of protections for Whistleblowers.

The Act specifies that Qualifying Disclosures do not extend to disclosures relating to personal work-related grievances which do not concern detriment caused or threatened to you in connection with a Qualifying Disclosure. Personal work-related grievances include interpersonal conflicts between you and another employee, decisions relating to a transfer or promotion, terms and conditions of your engagement with AusNet Services or decisions to discipline, suspend or terminate you.

4 PROTECTIONS FOR QUALIFYING DISCLOSURES

The Act protects those making 'qualifying disclosures' by:

- (a) making it an offence to disclose information which would identify the Whistleblower or would be likely to lead to their identification without their consent (the only exceptions are disclosures to ASIC⁵, the Australian Federal Police (**AFP**), or a legal practitioner to obtain legal advice as to the operation of these provisions);
- (b) protecting the Whistleblower from being subject to any civil, criminal or administrative liability (including disciplinary action) for making the disclosure;
- (c) protecting the Whistleblower from enforcement or exercise of any contractual or other remedy or right on the basis of the disclosure;

² Or any law administered by the Australian Prudential Regulation Authority (**APRA**).

³ Or to APRA in relation to financial services entities.

⁴ Or to APRA in relation to financial services entities.

⁵ Or to APRA in relation to financial services entities.

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- (d) preventing the use of the information disclosed from being used as evidence against the Whistleblower in criminal proceedings, or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information;
- (e) giving the Whistleblower qualified privilege in respect of the information disclosed;
- (f) preventing the termination of a contract to which the Whistleblower is a party, on the basis that the disclosure is a breach of that contract;
- (g) making it an offence for a person to engage in conduct that causes any Detriment to the Whistleblower or another person, if that person does so because he or she believes or suspects that the Whistleblower or any other person made, may have made, proposes to make or could make a disclosure that qualifies for protection; and
- (h) making it an offence for a person to threaten to cause Detriment to the Whistleblower or another person and that person intends the Whistleblower to fear that the threat will be carried out.

5 OTHER DISCLOSURES

Where the requirements for a Qualifying Disclosure are not met, a report can still be made under this Policy of any known or suspected Wrongful Act (a “**General Disclosure**”). For example, a report by a member of the public involving a Wrongful Act qualifies as a General Disclosure. AusNet Services will not tolerate any form of harassment or retaliation against Whistleblowers who make a General Disclosure in accordance with this Policy, provided any report is made:

- (a) in circumstances where the Whistleblower reasonably believes it to be true; and
- (b) on reasonable grounds.

AusNet Services will use its best endeavours to protect a Whistleblower making a General Disclosure from any reprisals. In particular, AusNet Services will use its best endeavours to prevent any of the following because of the Whistleblower’s General Disclosure:

- (a) Any type of harassment, intimidation or bullying;
- (b) Any type of disciplinary action;
- (c) A decision not to promote the Whistleblower;
- (d) A decision not to grant a salary increase or a bonus to the Whistleblower;
- (e) Rejection during probation;
- (f) A performance evaluation in which the Whistleblower’s performance is judged as being unsatisfactory solely on account of reporting the Wrongful Act;
- (g) Involuntary demotion or reassignment to a position with demonstrably less responsibility than the one held prior to the reassignment;
- (h) Alteration of an employee’s position or duties to his or her disadvantage;
- (i) Unfavourable change in the general terms and conditions of employment or contract;
- (j) Involuntary resignation;
- (k) Involuntary retirement;
- (l) Involuntary redundancy;
- (m) Termination of employment or contract;
- (n) Harm (including psychological harm) or injury to the Whistleblower, or damage to their property, reputation, business or financial position; or
- (o) Any other conduct that is discriminatory towards the Whistleblower.

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Threats to cause Detriment to the Whistleblower (whether express, implied, conditional or unconditional) are also prohibited. Under this Policy, it is irrelevant whether or not the person threatened actually fears that the threat will be carried out.

5.1 WHAT IF A WHISTLEBLOWER IS IMPLICATED IN THE WRONGDOING?

Even though a Whistleblower may be implicated in the Wrongdoing, that person must not be subjected to any actual or threatened detrimental action taken in reprisal merely for reporting that Wrongdoing.

However, reporting Wrongdoing will not necessarily shield the Whistleblower from the consequences flowing from involvement. A person's liability for their own conduct is not affected by their disclosure of that conduct under this Policy (although in some circumstances, an admission of involvement in the Wrongdoing may be a mitigating factor when considering disciplinary or other action).

6 REPORTING AND INVESTIGATIONS

6.1 HOW TO REPORT WRONGDOING

It is important that a Whistleblower (or any manager who receives a report) reports suspected Wrongdoing appropriately. AusNet Services Personnel who have any suspicions about Wrongdoing in the workplace should advise:

- (a) the **Whistleblower Protection Officer** (Executive General Manager, People, Safety and Corporate Affairs);
- (b) the **Whistleblower Investigations Officer** (General Counsel); or
- (c) the Head of Internal Audit

(collectively "**Authorised Officers**").

The Authorised Officers are persons authorised by AusNet Services to receive Whistleblowing disclosures. All other recipients of a Whistleblowing report are to immediately pass on the report to an Authorised Officer, taking all steps available to protect the identity of the Whistleblower (unless and to the extent the Whistleblower had consented to a disclosure of his or her identity).

Reports can also be made using the Whistleblower hotline addressed at section 6.3 below. Any report that relates to an alleged Wrongdoing involving the Managing Director should be made to the Whistleblower hotline, rather than to an Authorised Officer. The Whistleblower hotline will directly and immediately notify the Chairman of the AusNet Services Board of any such report.

AusNet Services will investigate all reported Wrongdoing. Reports may be made anonymously, although Whistleblowers are encouraged to provide all known details of any alleged Wrongdoing to an Authorised Officer and to disclose their identity to assist with the investigation process.

If the Wrongdoing involves any of the Authorised Officers, Whistleblowers may contact the Whistleblower hotline (as to which, refer to section 6.3 below).

6.2 CONFIDENTIALITY

AusNet Services will to the full extent possible and in accordance with the law, protect the identity of the Whistleblower, unless the Whistleblower consents to disclosure of his or her identity.

If a report is made to any one of the Authorised Officers, the report will then be shared with the other Authorised Officers, providing only such information as to the identity of the Whistleblower that the Whistleblower has authorised him/her to provide.

The Authorised Officers will notify the ARMC of all reports made to them by Whistleblowers, providing only such information as to the identity of the Whistleblower that the Whistleblower has authorised them to provide. Notification to the ARMC generally occurs at the next ARMC meeting following the report, unless the alleged Wrongdoing involves a member of the AusNet Services Executive Management Team, in which case the Chairman of the AusNet Services Board and the Chairman of the ARMC will be notified directly

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and immediately. The ARMC is also provided with aggregated information about Whistleblowing reports on a six monthly basis.

If AusNet Services subsequently decides to make a disclosure of the Whistleblowing report to ASIC or the AFP, AusNet Services is permitted by law to disclose the identity of the Whistleblower. It is AusNet Services' policy to only make a report to these authorities after the Chairman of the ARMC has provided authority to do so.

6.3 WHISTLEBLOWER HOTLINE

AusNet Services provides access to an externally operated Whistleblower service, which is maintained by STOPline.

STOPline is an independently operated and confidential service that acts as a conduit between the Whistleblower and the Whistleblower Investigations Officer. If a Whistleblower chooses to remain anonymous, STOPline will issue a confidential reference and password and will not reveal the identity of the Whistleblower, if known, to the Whistleblower Investigations Officer. The Whistleblower can use the confidential reference and password to check the status of their disclosure with STOPline at a later date.

The details of the Whistleblower service are as follows:

STOPline Pty Ltd
Phone 1300 30 45 50 (toll free number) between 8am and 6pm Monday to Friday;
Email: ausnetservices@stopline.com.au (accessible 24 hours per day, seven days per week (with the exception of major public holidays such as Christmas Day and Good Friday); or
Write to AusNet Services c/- STOPline, Locked Bag 8, Hawthorn VIC 3122

For more information regarding STOPline please refer to www.stopline.com.au.

6.4 WHAT TYPE OF INFORMATION SHOULD BE REPORTED?

The following information, where available, should be reported:

- (a) Identity of the persons suspected of involvement in the Wrongdoing;
- (b) The nature and dates of the alleged Wrongdoing; and
- (c) Any witnesses and the location of any other evidence (including soft or hard copy evidence).

7 ACTIONS FOLLOWING RECEIPT OF WHISTLEBLOWING REPORT

Following the receipt of a Whistleblowing report, the Whistleblower Investigations Officer is to:

- (a) make a detailed record of the report without revealing the identity of the Whistleblower, unless the Whistleblower consents to his/her identity being revealed;
- (b) liaise with the Chairman of the ARMC on all matters relating to the investigation of the report;
- (c) if required, appoint an investigator (who might be another employee of AusNet Services or an external party). Where another employee is appointed as investigator, he/she should not be an employee who works closely with the person being investigated and the requirements of this Policy concerning confidentiality of the Whistleblower must at all times be fulfilled;
- (d) ensure that an investigation is commenced promptly and discreetly;
- (e) where appropriate, notify the Whistleblower in general terms of the progress of the investigation, subject to considerations of the privacy of those against whom the allegations have been made;
- (f) ensure that the persons accused of Wrongdoing are given details of the allegation and afforded an opportunity to respond to the allegation before the investigation is concluded;
- (g) provide a copy of the report of any investigation to the persons accused of Wrongdoing so long as doing so will not identify the Whistleblower; and

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- (h) prepare a full report on the findings and recommendations of the investigation, without revealing the identity of the Whistleblower, a copy of which will be retained in the records of the Whistleblower Investigations Officer.

7.1 CONDUCT OF INVESTIGATION

All reports will be investigated discreetly, and only those persons who need to know the fact, and the details, of a report will be informed of it. Where necessary, AusNet Services may employ external resources to assist with an investigation.

The investigation will be conducted in accordance with the Investigation Policy and Guidelines.

7.2 OUTCOME OF INVESTIGATION

An investigation can result in one of three outcomes:

- (a) The Wrongdoing is proven.
- (b) The Wrongdoing cannot be proven, but there is enough suspicion to warrant further ongoing surveillance or investigation.
- (c) The Wrongdoing cannot be proven, and no further ongoing surveillance or investigation will follow.

In any event, the investigation may result in a review of controls, even if the Wrongdoing cannot be proven.

Both the Whistleblower (in cases where the Whistleblower is known to the Whistleblower Investigations Officer) and the person accused of Wrongdoing shall be informed independently of the result.

The relevant contract between AusNet Services and the Personnel proven to have been involved in Wrongdoing will govern what further action AusNet Services will take in respect of Personnel involved in the Wrongdoing. Where the Wrongdoing involves a possible criminal offence, police involvement will be necessary.

AusNet Services will give its full support to Personnel who are the subject of an investigation where the allegations contained in a Whistleblowing report appear to be wrong or unsubstantiated. Where an investigation does not substantiate the report, the fact that the investigation has been carried out, the results of the investigation and the identity of the person who is the subject of the investigation, must be handled confidentially. In such circumstances, no record of the report or the investigation is to be kept in any human resources or employment-related record of the Personnel who was investigated in relation to the Wrongdoing.

8 WHAT HAPPENS IF THE REPORT WAS NOT MADE ON REASONABLE GROUNDS?

If, at the conclusion of an investigation (either internally, or by the appropriate authorities), it is concluded that the Whistleblower did not suspect Wrongdoing on reasonable grounds, (for example, the Whistleblower did not reasonably believe the contents of the report to be true, or acted with malice), AusNet Services may respond in accordance with the contract between AusNet Services and the relevant Personnel.

9 NON-COMPLIANCE WITH THIS POLICY

It is a serious breach of this Policy to:

- (a) cause or threaten Detriment to a Whistleblower or another person, because you believe or suspect that person made, may have made, proposes to make or could make a disclosure that qualifies for protection under the Act or this Policy;
- (b) to disclose the identity of a Whistleblower or information that could lead to their identification other than where permitted by this Policy or by law; and
- (c) to not investigate the Whistleblower report in accordance with this Policy.

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AusNet Services will respond to breaches of this Policy in accordance with the contract between AusNet Services and the relevant Personnel.

10 SUPPORT SERVICES

AusNet Services offers an employee assistance program (Benestar) which is a confidential counselling and support service available to all AusNet Services' employees and their immediate families.

How to contact Benestar:

Ph: 1300 360 364;

Email: @benestar.com;

Online access: <https://benestar.com/>

Further information can be found on AusNet Services' intranet called The Loop by searching "Employee Assistance Program".

11 TRAINING AND AWARENESS

The Legal team is responsible for implementing and overseeing the provision of the Whistleblower Policy training program to Personnel. This training program may be conducted by other personnel of AusNet Services or by an external service provider, and should be reviewed regularly to ensure that it is relevant to Personnel and AusNet Services' business. As a minimum, Whistleblower Policy training is to be scheduled every two (2) years for Personnel.

The Legal team is also responsible for ensuring that the Policy is made readily available to all Personnel on the AusNet Services intranet in a location known to, and accessible to, all Personnel.

AusNet Services recognises that the level of awareness of Wrongdoing, amongst all Personnel, must be high so that Personnel can identify, prevent and control Wrongdoing.

12 LOCATIONS AND REVIEW OF WHISTLEBLOWER POLICY

This policy is published on AusNet Services' Enterprise Content Management site (ECM). For AusNet Services' internal users, ECM is accessed via The Loop. For external users, access is via remote login. This policy can also be found in the Corporate Governance section of AusNet Services' internet site.

AusNet Services will review this Policy at least every three (3) years to ensure that its strategy remains suitable for the business.

13 QUESTIONS?

Personnel should discuss any queries arising out of this Policy with their immediate supervisor/manager, or the following people:

Richard Harris
General Counsel
Whistleblower Investigations Officer
Level 31, 2 Southbank Blvd
SOUTHBANK VIC 3006
Telephone: (03) 9695 6441
Email: richard.harris@ausnetservices.com.au

Geraldine Leslie
Executive General Manager, People, Safety and Corporate Affairs
Whistleblower Protection Officer
Level 31, 2 Southbank Blvd

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SOUTHBANK VIC 3006
 Telephone: (03) 9695 6500
 Email: geraldine.leslie@ausnetservices.com.au

Kent Barnes
 Head of Internal Audit
 Level 31, 2 Southbank Blvd
 SOUTHBANK VIC 3006
 Telephone: (03) 9695 6088
 Email: kent.barnes@ausnetservices.com.au

14 RELATED POLICIES AND PROCEDURES

- (a) Code of Conduct
- (b) Fraud and Corruption Control Policy
- (c) Investigation Policy and Guidelines.

SCHEDULE OF REVISIONS

Revision	Date	Details of Change
1	28/03/06	Published
2	08/05/09	Amendments approved by ARMC
3	10/02/10	Amendments approved by ARMC
4	11/07/11	Amendments approved by ARMC
5	14/02/13	Amendments approved by ARMC
6	18/02/16	Amendments approved by ARMC
7	21/03/2019	Amendments approved by AusNet Services Board



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SCHEDULE 1 - DEFINITIONS

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

ARMC means the Audit and Risk Management Committee;

AusNet Services means AusNet Services Ltd and its subsidiaries;

Corruption includes, but is not limited to, dishonest activity in which a director, executive, manager, employee or contractor of any entity acts contrary to the interests of the entity and abuses his/her position of trust in order to achieve some personal gain or advantage for himself or herself or for another person or entity. Corruption can also involve corrupt conduct by the entity, or a person purporting to act on behalf of and in the interests of the entity, in order to secure some form of improper advantage for the entity either directly or indirectly;

Detriment includes (but is not limited to): dismissal of an employee; injury of an employee in his or her employment; alteration of an employee's position or duties to his or her disadvantage; discrimination between an employee and other employees of the same employer; harassment or intimidation; harm or injury to a person, including psychological harm; property damage; reputational damage; damage to a person's business or financial position; and any other damage to a person;

Fraud includes, but is not limited to, dishonest activity causing actual or potential financial loss to any person or entity including theft of moneys or other property by employees or persons external to the entity and where deception is used at the time, immediately before or immediately following the activity. This also includes the deliberate falsification, concealment, destruction or use of falsified documentation used or intended for use for a normal business purpose or the improper use of information or position for personal financial benefit;

Personnel means AusNet Services directors, officers, employees, contractors, consultants and any other person working on behalf of AusNet Services or providing services for or on behalf of AusNet Services;

Policy means this Whistleblower Policy;

Whistleblower means a person who, whether anonymously or not, makes, attempts to make or wishes to make a report in connection with reportable conduct and where the Whistleblower wishes to avail themselves of protection against reprisal for having made the report;

Wrongdoing means a Wrongful Act or conduct which can be the subject of a Qualifying Disclosure being:

- (a) misconduct, or an improper state of affairs or circumstances in relation to the relevant entity or a related body corporate
- (b) that the relevant entity or a related body corporate (or their officer or employee) has engaged in conduct that:
 - (i) constitutes an offence against the Act, *ASIC Act 2001* (Cth), *Banking Act 1959* (Cth), *Financial Sector (Collection of Data) Act 2001* (Cth), *Insurance Act 1973* (Cth), *Life Insurance Act 1995* (Cth), *National Consumer Credit Protection Act 2009* (Cth), *Superannuation Industry (Supervision) Act 1993* (Cth), or an instrument made under any of these Acts;
 - (ii) is an offence under any Commonwealth law, punishable by at least 12 months of imprisonment;
 - (iii) represents a danger to the public or the financial system;
 - (iv) information that the discloser considers will assist the Tax Commissioner in performing their functions or duties

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- (v) information the discloser suspects, on reasonable grounds, indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the entity or an associate of the entity; or
- (vi) is prescribed by the regulations.

Wrongful Act includes but is not limited to:

- (a) Unlawful conduct (including non-compliance with legislation, regulation, codes, guidelines and other regulatory instruments);
- (b) Conduct that is in breach of any AusNet Services policy including the Code of Conduct;
- (c) Conduct that is in breach of AusNet Services' regulatory compliance obligations;
- (d) Unethical, socially irresponsible or improper conduct;
- (e) Fraud or Corruption;
- (f) Misuse of AusNet Services' funds or assets;
- (g) Conduct that endangers Personnel, or the public generally;
- (h) Conduct that jeopardises the safety of Personnel, or of the environment in which they are working;
- (i) Wasteful conduct;
- (j) An abuse of authority;
- (k) Suppression or concealment of any information relating to any of the above types of actions;
- (l) Taking, or threatening to take, detrimental action against anyone who reports suspected Wrongful Conduct in reprisal for making that report.

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SCHEDULE 2 –PUBLIC INTEREST DISCLOSURE AND EMERGENCY DISCLOSURES

	If you have	The disclosure can be made to	The content of the disclosure must be
Public Interest Disclosures	<ul style="list-style-type: none"> made a qualifying disclosure to ASIC, APRA or a prescribed Commonwealth authority pursuant to Schedule 2⁶ or Schedule 4 Part A; and at least 90 days have passed since the previous disclosure was made and you do not have reasonable grounds to believe that action is being taken to address the matters disclosed; and you believe on reasonable grounds that it is in the public interest to make a further disclosure; and after 90 days you have given ASIC, APRA or the Commonwealth authority written notice that you intend to make a 'public interest' disclosure in accordance with s1317AAD of the Act and you identify your previous disclosure 	<ul style="list-style-type: none"> a member of the Commonwealth Parliament, or the Parliament of a State or Territory; a journalist 	Only the information necessary to inform the member of Parliament or a journalist of the conduct or state of affairs the subject of the original disclosure to ASIC, APRA or the prescribed Commonwealth authority
Emergency Disclosures	<ul style="list-style-type: none"> made a qualifying disclosure to ASIC, APRA or a prescribed Commonwealth authority 	<ul style="list-style-type: none"> a member of the Commonwealth Parliament, or the Parliament of a State or Territory; and 	Only the information necessary to inform the member of Parliament or a journalist of the substantial and imminent danger

⁶ Qualifying disclosures to other recipients such as your manager or supervisor do not subsequently allow for a public interest or emergency disclosure to be made in accordance with this Schedule 2.

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SCHEDULE 2 –PUBLIC INTEREST DISCLOSURE AND EMERGENCY DISCLOSURES

	<p>pursuant to Schedule 2⁷ or Schedule 4 Part A; and</p> <ul style="list-style-type: none"> • you have reasonable grounds to believe that there is a substantial and imminent danger to health or safety or the natural environment; and • you have given ASIC, APRA or the Commonwealth authority written notice that you intend to make a 'emergency disclosure' in accordance with s1317AAD of the Act and identify your previous disclosure. 	<ul style="list-style-type: none"> • a journalist 	
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⁷ Qualifying disclosures to other recipients such as your manager or supervisor do not subsequently allow for a public interest or emergency disclosure to be made in accordance with this Schedule 2.

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SCHEDULE 3 – OTHER PROTECTED DISCLOSURES

#	Legislation or policy	You must be	The disclosure must be made to	The disclosure must relate to
PART A				
1	The Act Part 9.4AAA Requirements where the regulated entity is a corporation, authorised deposit-taking institution; a general insurer; or a life company ; an authorised non-operating holding company of the above; a subsidiary of the above; or a subsidiary of a non-operating holding company as above.	an Eligible Whistleblower in accordance with section 3.1(a) of this Policy as applicable to the entity	ASIC, APRA, a legal practitioner, a Commonwealth authority, or an Eligible Recipient as set out in section 3.1(c) of this Policy, as applicable to the entity.	information that the discloser has reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances, in relation to the entity or its related body corporate, in accordance with section 3.1(b) of this Policy. This includes information that indicates that the entity, or its officer or employee, has engaged in conduct that contravenes: Act ⁸ , <i>ASIC Act 2001 (Cth)</i> , <i>Banking Act 1959 (Cth)</i> , <i>Financial Sector (Collection of Data) Act 2001 (Cth)</i> , <i>Insurance Act 1973 (Cth)</i> , <i>Life Insurance Act 1995 (Cth)</i> , <i>National Consumer Credit Protection Act 2009 (Cth)</i> , <i>Superannuation Industry (Supervision) Act 1993 (Cth)</i> , or an instrument made under any of these Acts
2	The Act Part 9.4AAA Requirements where the regulated entity is a superannuation entity .	a trustee, custodian or investment manager of the superannuation entity; an officer of a body corporate that is a trustee, custodian or investment manager; an employee of the above; an individual who supplies services or goods to the above (whether paid or unpaid); an employee of a person who supplies goods or services; or a relative or dependent of the above or such person's spouse.	ASIC, APRA, a legal practitioner, a Commonwealth authority, an officer or actuary of the superannuation entity; an auditor, or member of an audit team conducting an audit, of the superannuation entity; a trustee of the superannuation entity; a director of a body corporate that is the trustee of the superannuation entity; or a person authorised by the trustee(s) to receive disclosures; or an Eligible Recipient as set out in 3.1(c) of this Policy, as applicable to the superannuation entity.	information that the discloser has reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances in accordance with section 3.1(b) of this Policy, as applicable to the superannuation entity. This includes information that indicates that the superannuation entity, or its officer or employee, has engaged in conduct that contravenes the <i>Superannuation Industry (Supervision) Act 1993 (Cth)</i> .

⁸ Defined in Schedule 1.

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SCHEDULE 3 – OTHER PROTECTED DISCLOSURES

3	<i>Tax Administration Act 1953 (Cth) Part IVD</i>	an Eligible Whistleblower in accordance with section 3.1(a) of this Policy	the Commissioner for Taxation, a legal practitioner, or an eligible recipient. Eligible recipients include: an auditor of the entity (or part of the audit team); a registered tax agent for the entity; a BAS agent; a person authorised by the entity to receive disclosures; a director, officer or senior manager of the entity, or any other employee or officer of the entity who has functions or duties that relate to the tax affairs of the entity (if the entity is a body corporate); a trustee of the trust (if the entity is a trust); or a partner in a partnership (if the entity is a partnership), or their representative authorised to receive disclosures.	if made to the Commissioner, information that the discloser considers that will assist the Commissioner in performing their functions or duties if made to an eligible recipient, information the discloser suspects, on reasonable grounds, indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the entity or an associate of the entity; or if made to a legal representative, for the purpose of obtaining legal advice or representation in respect of Part IVD of the Tax Administration Act.
#	Legislation or policy	You must be	The disclosure must be made to	The disclosure must relate to
PART B				
4	<i>Fair Work (Registered Organisations) Act 2009 (Cth) Chapter 11, Part 4A</i>	a current or former: officer or employee of a union; member of a union; or person (or its employee) who supplies services or goods to, or is involved in any other transaction with, a union.	the Registered Organisations Commissioner; the General Manager of the Fair Work Commission; a Member or staff of the Fair Work Commission; staff of the Office of the Fair Work Ombudsman; or a lawyer.	the conduct of a union, or an officer or employee of a union , which contravenes, or may contravene, the <i>Fair Work (Registered Organisations) Act 2009 (Cth)</i> , <i>Fair Work Act 2009 (Cth)</i> , <i>Competition and Consumer Act 2010 (Cth)</i> , or constitutes an offence against the law of the Commonwealth.
5	<i>Public Interest Disclosure Act 2013 (Cth)</i>	a public official, which includes an officer or an employee of a contracted service provider to the Commonwealth.	an authorised internal recipient within the government, or any other person (if an internal disclosure was not adequately dealt with, and if wider disclosure satisfies the public interest).	conduct engaged in by an agency, public official (in connection with his or her position) or a contracted service provider for a Commonwealth contract , in connection with that contract, which (amongst others): contravenes Australian or foreign law; involves perverting the course of justice or corruption; constitutes maladministration; is

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				an abuse of public trust; or constitutes an abuse of position.
6	<p>ACCC immunity policy for cartel conduct</p> <p>For the purposes of the policy, cartel conduct comprises of any of the following forms of conduct engaged in by parties who are, or would otherwise be, in competition with each other: price fixing; restricting outputs in the production supply chain; allocation customers, suppliers or territories; or bid rigging.</p>	<p>AusNet Services, or a current or former director, officer or employee of AusNet Services; and</p> <p>a current or former party to the cartel in question.</p>	<p>the Australian Competition and Consumer Commission.</p>	<p>an admission of a breach or a possible breach of the cartel provisions in the <i>Competition and Consumer Act 2010 (Cth)</i>.</p>