


<b>PORT KEMBLA COAL TERMINAL</b> <b>Business Management</b> Whistleblower Policy		Policy PO.BM.1015 Status: Approved Version: 2.0 Doc ID: 1015 Page 1 of 7
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## 1.0 PURPOSE

At PKCT we are guided by our values. These values are the foundation of how we behave and interact with each other, customers, suppliers, shareholders, and other stakeholders. Together our values reflect the priorities of the business and provide guidance in decision making. This ensures we observe the highest standards of fair dealing, honesty and integrity in all our business activities.

Our Whistleblower Policy (this "Policy") has been put in place to ensure employees and other Disclosers can raise concerns regarding any misconduct or improper state of affair or circumstances (including unethical, illegal, corrupt or other inappropriate conduct) without being subject to victimisation, harassment or discriminatory treatment.

This Policy aims to:

- encourage Disclosers to report an issue if they reasonably believe someone has engaged in serious wrongdoing;
- outline how PKCT will deal with whistleblowing reports; and
- set out the avenues available to Disclosers to report serious wrongdoing to PKCT.

## 2.0 SCOPE

This Policy applies to "Disclosers", which means anyone who is, or has been, any of the following with respect to PKCT:

- PKCT officer, employee or associate;
- contractor (or contractor employee) who has supplied goods or services to PKCT;
- spouse, relative or dependant of any of the above persons.

## 3.0 TYPES OF DISCLOSURES THAT QUALIFY FOR PROTECTION

A Discloser qualifies for protection as a whistleblower under the Corporations Act if they are an eligible whistleblower in relation to PKCT as outlined in clause 2.0 and:

- they have made a disclosure of information relating to a disclosable matter directly to an Eligible Recipient or to a regulatory body (Australian Securities and Investments Commission (ASIC), Australian Prudential Regulation Authority (APRA) or another Commonwealth body prescribed by regulation);
- they have made a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Corporations Act, even in the event that the legal practitioner concludes that a disclosure does not relate to a "disclosable matter"; or
- they have made an "emergency disclosure" or "public interest disclosure".

### 3.1 Public Interest or Emergency Disclosure Criteria

It is important for the Discloser to understand the criteria for making a public interest or emergency disclosure. Disclosers should seek their own independent legal advice before making a public interest or emergency disclosure.

A public interest disclosure is the disclosure of information to a journalist or parliamentarian, where:

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- the Discloser has previously made a disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation;
- at least 90 days have passed since the previous disclosure was made;
- the Discloser does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure;
- the Discloser has reasonable grounds to believe that making a further disclosure of the information is in the public interest; and
- before making the disclosure, the Discloser has given written notice to the body to which the previous disclosure was made that:
  - includes sufficient information to identify the previous disclosure; and
  - states that the Discloser intends to make a public interest disclosure.

An emergency disclosure is the disclosure of information to a journalist or parliamentarian, where:

- the Discloser has previously made a disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation;
- 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;
- before making the disclosure, the Discloser has given written notice to the body to which the previous disclosure was made that:
  - includes sufficient information to identify the previous disclosure; and
  - states that the Discloser intends to make an emergency disclosure; and
- 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.

#### 4.0 MATTERS THE POLICY APPLIES TO

Any matter that a Discloser has reasonable grounds to believe is misconduct or an improper state of affairs or circumstances, is in breach of PKCT's policies and should be reported in accordance with this Policy. Note that personal work related grievances are excluded from this Policy and will be handled under the Grievance Procedure.

Disclosures that are not about disclosable matters do not qualify for protection under the Corporations Act (or the Taxation Administration Act, where relevant). Refer to relevant regulator websites for further information on protections:

- Corporations Act 2001 (Cth) – see [ASIC](#) webpage
- Tax Whistleblower Regime – see [ATO](#) webpage

Disclosable matters involve information that the Discloser has reasonable grounds to suspect:

- concerns misconduct, or an improper state of affairs or circumstances, in relation to PKCT;
- indicates that PKCT, or any employees or officer of PKCT, has engaged in conduct that:
  - constitutes an offence against, or a contravention of, a provision of specific legislation, including the Corporations Act; or
  - constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; or
  - represents a danger to the public or the financial system; or
  - is prescribed by regulation.
- fraudulent activity;

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- unlawful, corrupt or irregular use of company funds;
- illegal activities (including theft, dealing in or use of illicit drugs, violence or threatened violence and criminal damage against property);
- improper or misleading accounting or financial reporting practices; or
- failure to comply with, or breach of, legal or regulatory requirements relating to PKCT's operations or activities.

A disclosable matter may not involve conduct that is in contravention of a particular law.

A Discloser can still qualify for protection even if their disclosure turns out to be incorrect.

#### 4.1 Personal Work-Related Grievances

Personal work related grievances are not covered under this Policy and should be reported to your line manager or Human Resources representative in accordance with the Grievance Procedure. "Personal work-related grievances" means a grievance about any matter in relation to the Discloser's employment, or former employment, having (or tending to have) implications for the Discloser personally. This includes:

- an interpersonal conflict between the Discloser and another employee;
- a decision relating to the engagement, transfer or promotion of the Discloser;
- a decision relating to the terms and conditions of engagement of the Discloser; or
- a decision to suspend or terminate the engagement of the Discloser, or otherwise to discipline the Discloser.

However, a personal work-related grievance may still qualify for protection if the disclosure:

- includes information about misconduct (mixed report);
- concerns conduct that would be considered victimisation of an individual because they have made, may have made, or propose to make a report under this Policy;
- would have significant implications for PKCT;
- concerns conduct, or alleged conduct, that:
  - breaches employment or other laws punishable by imprisonment for a period of 12 months or more; or
  - represents a danger to the public; or
- was made to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

#### 5.0 RESPONSIBILITY TO REPORT

PKCT relies on its employees and Disclosers to help maintain a culture of honest and ethical behaviour. It is therefore expected that any Discloser who becomes aware of such conduct will make a report.

#### 6.0 MAKING A REPORT


A Discloser needs to make a disclosure directly to an "Eligible Recipient" within the company to be able to qualify for protection as a whistleblower under the Corporations Act (or the Taxation Administration Act, where relevant).

Eligible Recipients at PKCT include:

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- General Manager or Business Services Manager;
- PKCT's external auditor (including a member of an audit team conducting an audit); and
- a person authorised by PKCT to receive disclosures that may qualify for protection.

Contact details can be found on our intranet site.

Protected disclosures can also be made to:

- ASIC, APRA or another Commonwealth body prescribed by regulation;
- under certain circumstances as outlined in clause 3.0, a journalist or parliamentarian.

For additional information before making a disclosure, PKCT's Business Services Manager can be contacted confidentially via [speakup@pkct.com.au](mailto:speakup@pkct.com.au).

Reports to an Eligible Recipient:

- must be made in person, by telephone or email; and
- the Discloser must first inform the Eligible Recipient that they wish to make a report under this Policy.

Reports made under this Policy should describe the grounds for the report and provide as much detail as possible of all relevant facts and supporting documentation (if any).

Information contained in reports and provided by Disclosers in the course of an investigation will be kept confidential, except as required by law or where disclosure is necessary to regulatory authorities, law enforcement agencies or professional advisors of PKCT.

## 7.0 SUPPORT AND PROTECTION FOR DISCLOSERS

The protections available under the Corporations Act apply not only to internal disclosures, but to disclosures to legal practitioners, regulatory and other external bodies, and public interest and emergency disclosures that are made in accordance with the Act.

A Discloser will not be subject to any civil, criminal or administrative liability (including disciplinary action) for making a report that is covered by this Policy, or for participating in any subsequent investigation by PKCT.

Protection and support will be provided to those who report a disclosure from retaliation (such as harassment, intimidation, damage to reputation, termination of employment, or demotion of employment position). This includes making our Employee Assistance Program available.

The Company may undertake administrative or management action that is reasonable and not detrimental conduct. Actions may include:


- moving a Discloser who has made a disclosure about their immediate work area to another office to prevent them from detriment; and
- managing a Discloser's unsatisfactory work performance in line with PKCT's policies.

No employee, officer or contractor of PKCT may engage in, or threaten to engage in, detrimental conduct against a Discloser who has made or proposes to make a report in accordance with this Policy, because of such report or proposed report.

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A Discloser, or any other employee or person, can seek compensation and other remedies through the courts if:

- they suffer loss, damage or injury because of a disclosure; and
- PKCT failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

However, the protections do not grant immunity for any misconduct a Discloser has engaged in that is revealed in their disclosure.

## 7.1 Identity Protection

It is illegal for a person to identify a Discloser, or disclose information that is likely to lead to the identification of the Discloser, outside the exceptions below.

Information about a Discloser's identity or information that is likely to lead to the identification of the Discloser may only be disclosed in the following circumstances:

- where the Discloser consents;
- where the information is disclosed to:
  - ASIC, APRA or the Australian Federal Police;
  - a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of applicable whistleblower protection laws; or
  - a person or body prescribed by regulations; and
- in the circumstances outlined in clause 8.0.

In the event of breach of this requirement a Discloser may lodge a complaint with a regulator, such as ASIC, APRA or the ATO, for investigation.

To protect anonymity PKCT may redact personal information or reference to the Discloser witnessing an event, utilise gender neutral language, and liaise with a Discloser to identify certain aspects of their disclosure that could inadvertently identify them. PKCT can also communicate with a Discloser via an anonymous telephone number or anonymised email address, or a Discloser may adopt a pseudonym for the purpose of their disclosure.

A Discloser can choose to remain anonymous while making a disclosure, over the course of the investigation, and after the investigation is finalised. A discloser can refuse to answer questions that they feel could reveal their identity at any time, including during follow-up conversations.

In circumstances where the Discloser has not consented to the disclosure of their identity, the matter may be referred for investigation, but the investigator will be required to take all reasonable steps to reduce the risk that the Discloser will be identified as a result of the investigation.

PKCT may not be able to undertake an investigation if the Discloser is not able to be contacted (e.g. if a disclosure is made anonymously and the Discloser has refused to provide, or has not provided, a means of contacting them).

## 7.2 Support for Disclosers


Support available for Disclosers includes:

- connecting the Discloser with access to the Employee Assistance Program (EAP);

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- appointing an independent support person from the Human Resources team to deal with any ongoing concerns they may have; or
- connecting the Discloser with third party support providers such as Lifeline (13 11 14 and Beyond Blue (1300 22 4636).

Use of these support services by a Discloser may require the Discloser to consent to disclosure of their identity or information that is likely to lead to the discovery of their identity.

## 8.0 INVESTIGATING A DISCLOSURE

PKCT will need to assess each disclosure to determine whether:

- it qualifies for protection; and
- a formal, in depth investigation is required.

Where a report is made under this Policy, the recipient will investigate the report [and provide an indicative timeframe for the investigation]. Where the recipient deems necessary, the recipient may use an external investigator to conduct an investigation, either in conjunction with the recipient or independently. All investigations will be conducted in an objective, fair and independent manner.

Where a Discloser wishes to remain anonymous, the Discloser's identity will not be disclosed to the investigator or to any other person. Information that is likely to lead to the identification of the Discloser can be disclosed without the Discloser's consent, provided that:


- it does not include the Discloser's identity;
- PKCT removes information relating to the Discloser's identity or other information that is likely to lead to the identification of the Discloser (such as the Discloser's name, position title and other identifying details);
- PKCT has taken all reasonable steps to reduce the risk that the Discloser will be identified from the information; and
- it is reasonably necessary for investigating the matter.

To avoid jeopardising an investigation, a Discloser who has made a report under this Policy is required to keep confidential the fact that a report has been made (subject to any legal requirements).

## 9.0 SUPPORT FOR PERSONS IMPLICATED

No action will be taken against employees or officers who are implicated in a report under this Policy until an investigation has determined whether any allegations against them are substantiated. However, an employee or officer who is implicated may be temporarily stood aside on full pay whilst an investigation is in process, or may be temporarily transferred to another work group, if appropriate in the circumstances. Any such stand aside or temporary transfer may only continue for the duration of the investigation. If the investigation determines that the allegations are not substantiated, the employee officer must be immediately reinstated to full duties.

Any disclosures that implicate an employee or officer must be kept confidential, even if the Discloser has consented to the disclosure of their identity, and should only be disclosed to those persons who have a need to know the information for the proper performance of their functions under this Policy, or for the

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proper investigation of the report. An employee or officer who is implicated in a disclosure has a right to be informed of the allegations against them, and must be given an opportunity to respond to those allegations and provide additional information, if relevant, in the course of an investigation into those allegations (subject to the Discloser's right to anonymity).

Support available for persons implicated in a report under this Policy includes:

- connecting the person with access to the Employee Assistance Program (EAP);
- appointing an independent support person from the Human Resources team to deal with any ongoing concerns they may have; or
- connecting the person with third party support providers such as Lifeline (13 11 14 and Beyond Blue (1300 22 4636).

## 10.0 INVESTIGATION FEEDBACK

A Discloser will be provided with regular confidential updates, if the Discloser can be contacted (including through anonymous channels), on the assessment of the disclosed concern, noting that the frequency and timeframe for updates will depend on the nature of the disclosure.

There may be circumstances where it may not be appropriate to provide details of the outcome to the Discloser.

Findings from an investigation will be documented and reported to the PKCT Risk and Audit Committee, with confidentiality preserved.

## 11.0 REPORTS TO OTHER BODIES

In certain circumstances a Discloser may have a legal obligation to make a report to a statutory body or government department. Disclosers should ensure that they comply with all such reporting requirements and seek legal advice if necessary.

## 12.0 BREACH OF THIS POLICY

Any breach of this Policy will be taken seriously and may result in disciplinary action, up to and including termination of employment.

## 13.0 GENERAL

It is a condition of any employment or engagement by PKCT that all employees, officers and contractors must comply at all times with this Policy. However, this Policy does not form part of any agreement between any person and PKCT, nor does it constitute terms and conditions of any person's employment or engagement with PKCT.

This policy will be made available to officers and employees of PKCT by making it accessible from the PKCT SharePoint home page and PKCT website.