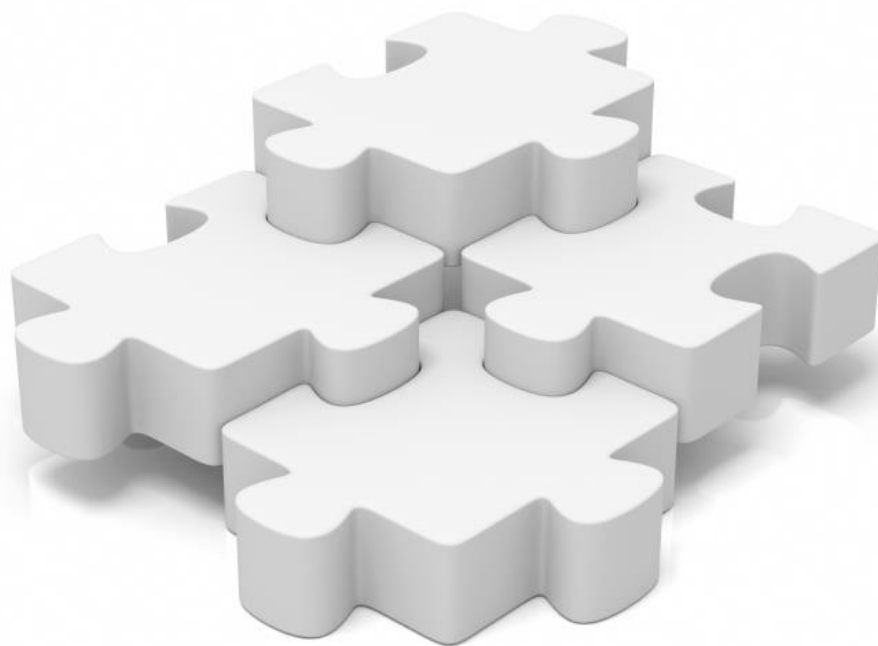


The WorkPac System

Whistleblower Policy and Procedure



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| Category: | LEG | Procedure Reference No.: CCRO-LEG-ALLWP-PRO-080.2 | Approved by.: Chief Commercial & Risk Officer |
| Applies to: | ALLWP | Responsible for Review: General Counsel | Date of Approval: 4 th September 2023 |

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1. CONTEXT

In Australia, the *Corporations Act 2001* (Cth) (**Corporations Act**) and the *Taxation Administration Act 1953* (Cth) provide for protection of whistleblowers (**Whistleblower Regime**). Disclosures made on or after 1 July 2019 in accordance with the requirements of the Whistleblower Regime are called "protected disclosures".

This policy applies to WorkPac Pty Ltd and its related bodies corporate (**WorkPac**). It has been created to establish how WorkPac will deal with protected disclosures in accordance with the Whistleblower Regime.

2. WHY WE DO IT

At WorkPac, we are committed to fostering a culture that encourages and supports you to speak up about matters that concern you as soon as possible. WorkPac takes all concerns raised seriously and relies on you to raise your concerns so that it can deal with any substantiated wrongdoing within WorkPac.

This purpose of this policy is to:

- (a) Promote a culture of ethical behaviour and accountability within WorkPac, and prevent and address wrongdoing when it occurs;
- (b) Support you so that you know how to report a concern of suspected wrongdoing and feel safe when you do so; and
- (c) Explain how WorkPac will deal with disclosures it receives.

3. SCOPE

This policy applies to eligible whistleblowers of WorkPac who make a "protected disclosure" under the Whistleblower Regime.

You can make a "protected disclosure" under the Whistleblower Regime if:

- (a) You are an 'eligible whistleblower';
- (d) The disclosure you make is about a disclosable matter; and
- (e) You make the disclosure to a person who is eligible to receive a protected disclosure.

These requirements are explained in the below table.

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| <p>(a) You must be an "eligible whistleblower"</p> | <p>You are an "eligible whistleblower" if you are, or have previously been:</p> <ul style="list-style-type: none">a) an officer of WorkPac;b) an employee of WorkPac;c) a person who supplies goods or services to WorkPac, and employees of those suppliers;d) an individual associate of WorkPac;e) either:<ul style="list-style-type: none">i. in relation to the Corporations Act, a relative, dependant, or spouse of a dependant of any of the above individuals; orii. in relation to the Tax Administration Act, a spouse, child, dependant, or spouse of a dependant of any of the above individuals. |
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| <p>(b) You must make disclosure about "disclosable matter"</p> | <p>a a</p> <p>Only disclosures of certain types of information will qualify for protection under the Whistleblower Regime.</p> <p>What is a "disclosable matter" under the Corporations Act?</p> <p>Information is a "disclosable matter" under the Corporations Act if the eligible whistleblower has reasonable grounds to suspect that the information disclosed:</p> <ul style="list-style-type: none"> a) Concerns "misconduct or an improper state of affairs or circumstances" in relation to WorkPac. Misconduct includes fraud, negligence, default, breach of trust and breach of duty. Conduct does not necessarily need to be "unlawful" to fall within the scope of "misconduct or an improper state of affairs or circumstances", and may include: <ul style="list-style-type: none"> i. Systemic improper conduct within WorkPac that is causing, or may cause harm; ii. Conduct that indicates a significant risk to public safety or the financial system; iii. Conduct that is not in the interests of the public; or iv. Unsafe work practices and other significant safety concerns; or b) Indicates that WorkPac or any employee or officer has engaged in conduct that: <ul style="list-style-type: none"> i. Constitutes a contravention of specific legislation, including the Corporations Act and the <i>Corporations Regulations 2001 (Cth)</i>; ii. Constitutes an offence against any other Commonwealth law that is punishable by at least 12 months imprisonment; or iii. Represents a danger to the public or the financial system. <p>An example of where you will not have "reasonable grounds" to suspect alleged wrongdoing is where you make a deliberately false report.</p> <p>However, provided that you have "reasonable grounds" to suspect misconduct or an improper state of affairs, a disclosure you make may qualify for protection even if the information later turns out to be incorrect.</p> <p>What types of matters do not qualify for legal protection under the Corporations Act?</p> <p>Except in certain circumstances, a personal work-related grievance (for example a disclosure about an interpersonal conflict or a disciplinary decision) will not be protected.</p> <p>A personal work-related grievance will be protected if:</p> <ul style="list-style-type: none"> a) The grievance also concerns allegations of victimisation; b) The grievance: <ul style="list-style-type: none"> i. Constitutes a contravention of specific legislation, including the Corporations Act and the Corporations Regulations 2001 (Cth); |
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| | <ul style="list-style-type: none"> ii. Constitutes an offence against any other Commonwealth law that is punishable by at least 12 months imprisonment; or iii. Represents a danger to the public or the financial system; or <p>c) The grievance also has significant implications for WorkPac that do not relate to the eligible whistleblower.</p> <p>Disclosures relating to an excluded personal work-related grievance will be dealt with separately under the steps outlined in <i>WorkPac Code of Conduct</i>, <i>Sexual Harassment Policy and Procedure</i> or the <i>Harassment, Discrimination and Bullying Policy and Procedure</i>, as appropriate.</p> <p>What is a "disclosable matter" under the Tax Administration Act?</p> <p>Information is a "disclosable matter" under the Tax Administration Act if:</p> <ul style="list-style-type: none"> a) The eligible whistleblower has reasonable grounds to suspect that the information concerns misconduct or an improper state of affairs or circumstances in relation to the tax affairs of WorkPac or an associate of WorkPac; and b) The eligible whistleblower considers that the information may assist the eligible recipient to perform their functions or duties in relation to the tax affairs of WorkPac or an associate of WorkPac. | | | | |
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| <p>(c) You must make the disclosure to someone authorised to receive a protected disclosure</p> | <p>Reporting within WorkPac</p> <p>WorkPac’s General Counsel and Chief Commercial & Risk Officer have each been appointed as the main recipients for WorkPac for the purposes of receiving protected disclosures under the Corporations Act and the Tax Administration Act. Whistleblower disclosures can be made through the following email address, or by speaking directly with either the General Counsel or Chief Commercial & Risk Officer:</p> <p style="text-align: center;">Email: disclosure@workpac.com Phone: (07) 3251 2222</p> <p>WorkPac encourages all eligible whistleblowers to contact the email address above in the first instance when raising a concern under this policy.</p> <p>If you feel uncomfortable reporting a matter to the individuals above, protected disclosures can be made to WorkPac through one of the following contacts:</p> <table border="1" data-bbox="600 1749 1442 2107"> <thead> <tr> <th style="background-color: #004a7c; color: white;">Corporations Act Disclosures</th> <th style="background-color: #004a7c; color: white;">Tax-Related Disclosures</th> </tr> </thead> <tbody> <tr> <td> An officer of WorkPac or of one of its related bodies corporate. This includes: <ul style="list-style-type: none"> ▪ WorkPac Chairman; ▪ WorkPac Chief Executive Officer; or ▪ a Member of WorkPac Board of Directors. </td> <td>A director or Secretary of WorkPac.</td> </tr> </tbody> </table> | Corporations Act Disclosures | Tax-Related Disclosures | An officer of WorkPac or of one of its related bodies corporate. This includes: <ul style="list-style-type: none"> ▪ WorkPac Chairman; ▪ WorkPac Chief Executive Officer; or ▪ a Member of WorkPac Board of Directors. | A director or Secretary of WorkPac. |
| Corporations Act Disclosures | Tax-Related Disclosures | | | | |
| An officer of WorkPac or of one of its related bodies corporate. This includes: <ul style="list-style-type: none"> ▪ WorkPac Chairman; ▪ WorkPac Chief Executive Officer; or ▪ a Member of WorkPac Board of Directors. | A director or Secretary of WorkPac. | | | | |

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| | <p>A WorkPac Senior Manager. This includes:</p> <ul style="list-style-type: none"> ▪ Hamish Griffin - Chief Executive Officer | |
| | <p>A member of the WorkPac Employment Relations Team</p> <ul style="list-style-type: none"> ▪ Shannon Masuino - Head of Employment Relations | |
| | <p>WorkPac auditor or a member of an audit team conducting an audit.</p> | |
| | <p>An actuary of WorkPac</p> | <p>Any other employee or officer of WorkPac who has functions or duties that relate to the tax affairs of WorkPac.</p> |
| | | <p>A registered tax agent or BAS agent who provides tax agent services or BAS services to WorkPac.</p> |
| <p>Reporting outside of WorkPac</p> <p>WorkPac takes all protected disclosures seriously and will not tolerate any behaviour which constitutes misconduct or an improper state of affairs or circumstances in relation to WorkPac. WorkPac accordingly encourages its employees and others to raise their concerns directly with an eligible recipient of WorkPac as outlined above. This enables WorkPac to address any wrongdoing as early as possible.</p> <p>An eligible whistleblower may also make a protected disclosure to:</p> <ul style="list-style-type: none"> a) Stoptline - WorkPac External and Confidential Whistleblower Hotline (please refer to Schedule 1). Stoptline will provide the disclosure report to WorkPac Employment Relations Team for review and investigation (if appropriate); b) The Australian Securities and Investments Commission (ASIC), the Australian Prudential Regulation Authority (APRA) or a prescribed Commonwealth authority. ASIC and APRA have issued information sheets or guides on whistleblowers' rights and protections (please refer to Section 7); c) A legal practitioner in order to obtain legal advice or legal representation in relation to the Whistleblower Regime; or d) In limited circumstances, a journalist or member of Parliament. Any such disclosure would need to meet the strict criteria set out under the Corporations Act in order to attract the protections of the Whistleblower Regime. WorkPac recommends that you seek independent advice if you are considering making a protected disclosure to a journalist or a member of Parliament. <p>WorkPac recommends that you contact WorkPac's General Counsel if you wish to obtain further information before formally making a disclosure.</p> <p>If the protected disclosure relates to the tax affairs of WorkPac, then an eligible whistleblower may make a protected disclosure to:</p> <ul style="list-style-type: none"> a) A legal practitioner in order to obtain legal advice or legal representation in relation to the Whistleblower Regime; or | | |

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| | b) In certain circumstances, the Commissioner of Taxation. The ATO has issued a guidance note on tax whistleblowers (please refer to Section 7), if you wish to obtain further information regarding this. |
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4. PROCEDURE

4.1 How May Disclosures be Made?

Disclosures may be made in any form, for example in writing via email, in person or by telephone. However, to ensure confidentiality, you are encouraged to email a password protected written report identifying your concerns and, if you wish, your personal contact details. Disclosures can be made at any time of day, including outside of business hours.

You may make a protected disclosure on an anonymous basis, and remain anonymous throughout the investigation process and after an investigation is concluded, including by adopting a pseudonym. However, WorkPac wants you as a whistleblower to feel comfortable raising your concern openly, as anonymous disclosures may not be dealt with as effectively as direct reports to an eligible recipient within WorkPac. WorkPac also confirms that all whistleblowers who disclose their identity while making a protected disclosure will be afforded confidentiality protections in respect to their identity as outlined in the next section.

4.2 How WorkPac will Handle and Investigate Disclosures?

WorkPac takes all protected disclosures seriously and, where appropriate, will investigate protected disclosures that are reported to an eligible recipient within WorkPac. All investigations into protected disclosures will be conducted fairly, without any bias or prejudice against either the whistleblower or any other person allegedly involved in the matter. This is to ensure the fair treatment of any individuals named in the protected disclosure or to whom the protected disclosure relates.

WorkPac will need to make preliminary enquiries to:

- a) Assess whether the disclosure falls within the scope of the Whistleblower Regime; and
- b) Determine how best to progress the issues raised in the disclosure, including whether or not a full investigation will be necessary and possible.

If an investigation is necessary and possible and depending on the nature of the disclosable matter, a protected disclosure will be either:

- a) Investigated internally (by management, internal audit, or Employment Relations team); or
- b) Referred to the appropriate external person for investigation.

The referral of a protected disclosure for investigation will be done in accordance with the confidentiality obligations that WorkPac owes to the whistleblower. If compliance with WorkPac's confidentiality obligations will prevent it from conducting a fair investigation, WorkPac will discuss this with the whistleblower before progressing the matter.

It is important to understand that WorkPac may not be able to commence or progress with an investigation into a protected disclosure in some circumstances, for example because:

- a) The whistleblower made the disclosure anonymously and did not provide any contact details for WorkPac to obtain further information from the whistleblower; or
- b) WorkPac is unable to proceed with the investigation without disclosing the whistleblower's identity, but the whistleblower does not provide consent to such disclosure.

WorkPac will aim to keep the whistleblower informed of the progress of the investigation and its expected timescale. However, confidentiality concerns, if any, may prevent WorkPac from providing specific details of the investigation or any disciplinary action taken as a result. All employees should treat any information about the investigation as confidential.

No action will be taken against any individual implicated in a protected disclosure until an investigation has determined whether any allegations against them are substantiated. However, if appropriate, an implicated employee or officer may be temporarily stood down on full pay pending the outcome of the investigation.

Any individual implicated in a protected disclosure will be given notice of any formal investigation to be conducted and the name of the person appointed to investigate the disclosure. Interviews will be conducted as appropriate, to advance the investigation. Following an assessment of all the available information, a decision will be made and the parties informed of the outcome of the investigation in writing.

4.3 Support for Whistleblowers

By this policy, WorkPac is committed to ensuring all personnel feel supported and able to raise issues which relate to any misconduct or improper state of affairs or circumstances within WorkPac.

Where a protected disclosure is made, WorkPac will reiterate the requirements of this policy and the Whistleblower Regime with any person concerned in the investigation of the disclosure.

WorkPac will not tolerate any reprisals or threats made against whistleblowers and will take appropriate steps to protect whistleblowers from such retaliation, consistent with the provision of section 5.1 of this policy.

As stated in section 5.2, WorkPac will conduct investigations into protected disclosures in a manner which is fair in all of the circumstances. WorkPac also will have regard to the protections afforded to the whistleblower and the privacy and fair treatment of persons referred to in the disclosure, including those to whom the disclosure relates.

WorkPac will determine whether any disciplinary outcomes or other remedies are appropriate after an investigation into a protected disclosure is completed.

If you would like additional support, please contact WorkPac's Employee Assistance Program for complimentary and confidential counselling services.

5. PROTECTIONS FOR WHISTLEBLOWERS

5.1 Legal Protections Under the Whistleblower Regime

If you have made a protected disclosure under the Whistleblower Regime, the following legal protections will apply to you.

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| a) Confidentiality regarding your identity | The Whistleblower Regime sets strict confidentiality obligations regarding your identity information if you make a protected disclosure. It is unlawful for WorkPac to disclose the identity or information that may lead to the identification of a whistleblower (Confidential Identity Information) unless WorkPac is authorised to do so under the Whistleblower Regime. |
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| | <p>There are limited circumstances in which WorkPac is authorised to disclose Confidential Identity Information, including:</p> <ul style="list-style-type: none"> ▪ If the disclosure is made with the whistleblower's consent; and ▪ The disclosure is made to ASIC, APRA, a member of the Australian Federal Police (AFP) or another body prescribed by the regulations. <p>If you do disclose your identity when making a protected disclosure, the person who received your disclosure will treat your identity confidentially in accordance with the above confidentiality protections. This includes how WorkPac will handle and store documents regarding your protected disclosure.</p> <p>In some circumstances, it may be necessary for WorkPac to request your consent to disclose your identity in order to effectively progress with dealing with your protected disclosure. You are under no obligation to provide your consent, however WorkPac encourages you do so as it will enable us to fully investigate a protected disclosure and take appropriate action.</p> <p>If you do not consent to the disclosure of your identity, the matter may nevertheless be referred for investigation, but the investigator will be required to take all reasonable steps to reduce the risk of you being identified as a result of the investigation.</p> |
| <p>b) Protection from legal action</p> | <p>Eligible whistleblowers who make a protected disclosure under the Whistleblower Regime are protected from certain legal action taken by WorkPac or any individuals for making the disclosure, including:</p> <ul style="list-style-type: none"> ▪ Civil, criminal, and administrative (including disciplinary) action against the whistleblower; and ▪ Contractual action, including termination of a contract on the basis that making a disclosure is a breach of that contract. |
| <p>c) Prohibition against victimisation</p> | <p>It is unlawful for a person to:</p> <ul style="list-style-type: none"> ▪ Engage in any conduct that causes any detriment; or ▪ Make a threat to cause any detriment, <p>to a whistleblower or another person because the person engaging in the conduct believes or suspects that the other person or a third person made, may have made, proposes to make, or could make, a protected disclosure.</p> <p>"Detriment" includes dismissal, disciplinary action, harassment, discrimination, property damage, reputational damage and other types of damage to a person.</p> <p>Penalties apply for engaging in any of the conduct referred to above. Any person involved in the contravention may be found liable.</p> |

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| | If a person suffers, or is threatened detriment in contravention of the Whistleblower Regime, the person may apply to the court for an order of compensation or another remedy against those who were involved in the contravention. |
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5.2 Protections for Disclosures that Fall Outside the Whistleblower Regime

If your disclosure falls outside the Whistleblower Regime, it will be dealt with separately under the steps outlined in the WorkPac *Code of Conduct*.

If you do not meet the requirements set out in section 3, then you will not qualify for the legal protections under the Corporations Act or the Tax Administration Act.

However, your disclosure may be protected under other legislation. For example, your disclosure may amount to the exercise of a workplace right. Under the *Fair Work Act 2009* (Cth), WorkPac is prohibited from taking adverse action against employees or contractors because they exercised or propose to exercise any workplace rights.

6. OTHER INFORMATION

This policy will be made available to employees and officers of WorkPac.

If you would like further information about how this policy works and what it covers, please contact WorkPac's General Counsel, who will treat your enquiry confidentially.

It is a condition of employment for all WorkPac employees to comply with this policy at all times. However, this policy does not form part of any employee's contract of employment with WorkPac.

Breach of this policy by an employee of WorkPac may be regarded as misconduct and may lead to disciplinary action up to and including termination of employment.

WorkPac will review this policy periodically as required and may amend it from time to time.

7. DOCUMENTS THAT RELATE TO THIS PROCEDURE

- Code of Conduct
- Sexual Harassment Policy and Procedure
- Harassment, Discrimination and Bullying Policy and Procedure
- Part 4.AAA of the *Corporations Act 2001* (Cth)
- Part IVD of the *Taxation Administration Act 1953* (Cth)
- [ASIC Information Sheet on Whistleblower Rights and Protections \(INFO 238\)](#)
- [ATO's Guide on Tax Whistleblowers](#)

SCHEDULE 1: RELEVANT EXTERNAL AGENCIES

WorkPac Stoptline

WorkPac has outsourced the provisions of a confidential hotline to Stoptline. Stoptline provides multiple reporting channels for whistleblowers or disclosers, providing protections, anonymity, and confidentiality throughout the process. WorkPac employee reports of wrongdoing to Stoptline will be raised with WorkPac Employment Relations Team for appropriate action.

The WorkPac Stoptline can be contacted through the below channels. Please provide full details of your report to Stoptline including the location of the incident/s, dates and times, full names of the person the report is regarding, and any witnesses.

By **Telephone** (no caller line ID): 1300 30 34 50

By **Confidential Email**: makeareport@stoptline.com.au

By **Mail**:
WorkPac
C/o Stoptline
PO Box 403
Diamond Creek Victoria 3089

By **Website** or **SmartPhone**: [WorkPac Stoptline Online Disclosure](#)
or via the below QR code



Other Important Contacts

If you do not feel comfortable reporting an incident through the WorkPac Stoptline, or should you wish to receive the protections under the Whistleblower Policy, the following list identifies alternate contact points:

WorkPac Employment Relations Team- Internal Employees WorkPacIR@WorkPac.com

WorkPac Employment Relations Team - FTMs WorkPacER@WorkPac.com

WorkPac Internal Disclosure Hotline Disclosure@WorkPac.com

Whistleblower Committee Members:
General Counsel
Chief Commercial and Risk Officer