

Appendix V

Whistleblower Policy

1. General Purpose and Principles

- (a) The purpose of this Policy is to:
- promote the responsible reporting of Inappropriate Conduct in connection with the business and affairs of the Group;
 - describe the channels through which Inappropriate Conduct can be reported;
 - provide for the process for dealing with reports of Inappropriate Conduct;
 - provide reasonable respect and protective assurance to those who report Inappropriate Conduct in accordance with this policy;
 - improve the prospect of Inappropriate Conduct being detected and appropriately addressed, as well as the risk of recurrence mitigated.
- (b) This policy is to be read in conjunction with the Group Code of Conduct/Values whereby the Group commits to being a responsible corporate citizen and to conducting its business in accordance with the ethical principles and practices set out in that Code.
- (c) In particular under that Code the Group commits:
- (i) to fostering an environment where concerns about illegal or unethical behavior which affect the Group can be reported in confidence and without fear of retribution;
 - (ii) to treating reports of such a kind to the relevant designated officer within the Group with the seriousness they deserve; and
 - (iii) investigating and acting on the report appropriately and promptly.
- This policy document expands on those commitments under the Code.
- (d) This policy applies to all Group personnel including Directors, officers, employees, agents and contractors engaged by a Group member (“**Group Personnel**”). Third parties with whom Group members deal from time to time should also have due regard to this policy with a view to their coming within the embrace of the policy.

2. Inappropriate Conduct

“**Inappropriate Conduct**” the subject of this policy includes any behaviour, conduct, act or omission by Group Personnel or by a third party (e.g. customer, supplier, competitor or government or regulatory official), in their dealings on behalf of or with any member of the Group, that is reasonably perceived to be likely to be:

- criminal (including but not limited to theft, drug use/sale, violence or threatened violence and/or criminal damage to property or person);
- a breach of a regulatory or contractual obligation or requirement;

- dishonest, fraudulent or corrupt (including bribery and other improper payments or inducements);
- a serious risk to the health of an individual or the general public;
- a serious risk to the environment;
- a material breach of the Group Code of Conduct/Values;
- a material breach of any Group policy or procedure;
- intended to conceal any of the above or records or other evidence related to any of the above.

3. Reporting Obligations

- (a) Group Personnel are required to report (“**Report**”) on Inappropriate Conduct
 - (i) to their immediate supervisor (“**Immediate Supervisor**”); and/or
 - (ii) to their relevant “**Designated Officer**”, especially if they are not satisfied that in the circumstances of the matter a Report under (a) is appropriate, or is receiving the attention and follow up it deserves.
- (b) If an Immediate Supervisor receives such a Report, they are required to promptly raise the matter with their relevant Designated Officer for the purposes of this policy.
- (c) If any person is in doubt as to who is their Immediate Supervisor or Designated Officer, the Report may be made to the Company’s Company Secretary (who is ex officio deemed to be a Designated Officer).
- (d) Reporting may also be made via the Group’s “Whistleblower and Integrity Hotline” (if and as available).
- (e) The Company will from time to time appoint relevant Designated Officers within the Group and may establish a “Whistleblower and Integrity Hotline”. The Group will communicate the identity and contact details of Designated Officers and details of the Whistleblower and Integrity Hotline (as available) to Group Personnel.
- (f) Although Group Personnel who report Inappropriate Conduct are encouraged to identify themselves, reports can be made anonymously including via the Whistleblower and Integrity Hotline (as available). However Group Personnel who report anonymously may not be able to gain the benefit of the protective assurance contained in this policy and the non-disclosure of the person making the Report may impede the matter the subject of the Report being effectively and expeditiously addressed.
- (g) Unless prohibited by a local law, if a person reports Inappropriate Conduct to a government agency or regulatory authority under a local law, then the person must also Report the Inappropriate Conduct in the terms of this policy.
- (h) Group Personnel must act on reasonable grounds when Reporting Inappropriate Conduct in the terms of this policy.

4. Procedures for dealing with Reports

- (a) The Group will develop and publish management procedures, protocols and practices as to how a Report is to be framed and dealt with in manner consistent with this policy.
- (b) Without limitation, the following key principles must be respected in those procedures, protocols and practices:
 - (i) the confidentiality (other than on an absolute “need to know” basis and subject to paragraph 4(c) of this policy) of the identity of the Group Personnel who reported the Inappropriate Conduct (unless that person voluntarily waives in writing the need for that confidentiality to be maintained, whether generally or for any specific disclosure or class of disclosure);
 - (ii) the discretion with which the information the subject of the Report is to be dealt with by the Group;
 - (iii) the recording, management and handling of the Report and the information the subject of the Report, particularly having regard to any prudential legal requirements;
 - (iv) the fair and objective manner in which the Report and the information the subject of the Report is to be investigated, reported against and otherwise dealt with by the Group having regard to all relevant circumstances;
 - (v) the protective assurances referred to in paragraph 5 of this policy;
 - (vi) subject to confidentiality restraints on the Group Personnel making the Report, as and where appropriate at the discretion of the Group to be made in good faith, keeping the Group Personnel making the Report informed concerning the subject matter of the Report, its investigation and any action taken;
 - (vii) any protections available to the Group Personnel making the Report being respected.
- (c) In certain circumstances, including if required to so do by law or in order to mitigate risks of serious damage to property or person, the Group may be required to disclose the identity of the Group Personnel making the Report, or to disclose information arising from the Report that may lead to the identity of that person no longer remaining confidential.
- (d) Given the various countries and legal jurisdictions in which the Group operates, discrete variations or additions to this policy may be approved by the Board as applying to certain Group divisions or Group members operating in designated countries and legal jurisdictions.

5. Protective Assurances

- (a) In addition to confidentiality (subject to any exceptions referred to in this policy), the Group commits to providing protective assurance to Group Personnel who make Reports on reasonable grounds in the terms of this policy as follows:
 - (i) subject to paragraph 5(b) of this policy, assurance against disciplinary action being taken against them for reporting Inappropriate Conduct;
 - (ii) support against victimisation, harassment, intimidation, discrimination, bullying or reprisals by other Group Personnel on account of their having reported Inappropriate Conduct;

- (iii) no bias or discrimination in career progression or workplace assignments within the Group for having reported Inappropriate Conduct.
- (b) Where a Group Personnel who reports Inappropriate Conduct has been involved as a participant or otherwise is implicated in that Inappropriate Conduct, then the act of making the Report may be a mitigating factor in considering any disciplinary or other action that might otherwise be taken had the Group Personnel not made the Report.
- (c) Where a Group Personnel making a Report does so falsely, maliciously or vexatiously, and not on reasonably grounds, then that conduct itself may be regarded as serious misconduct rendering that person subject to disciplinary conduct.

6. Accountability

- (a) Responsibility oversight for the prudential communication, management, implementation and operations of this policy vests in the Company Secretary ("**Accountability Officer**").
- (b) The Accountability Officer will account for their responsibility oversight by reporting to the Board Risk Committee as and when required by that Committee but at least annually.
- (c) The Board Risk Committee is responsible for periodically reviewing this policy and making recommendations to the Board.
- (d) The Board is responsible for approving this policy and any variations to it.