



Policy

Title: Whistle-blower Policy

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0.2				

Approval Who is accountable for approving this document **Managing Director**

Consulted Whose opinions may be sought when revising this document **General Counsel**

Informed Who shall be informed when this document is released or revised **HR Manager**

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1.0 Purpose and Scope

Wilson Transformer Company Pty Ltd (WTC) is committed to the highest standards of conduct and ethical behaviour in all of our business activities and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance.

WTC encourages the reporting of any instances of suspected unethical, illegal, fraudulent or undesirable conduct involving our sales and operations and provides protections and measures so that those persons who make a report may do so confidentially and without fear of intimidation, disadvantage or reprisal. This policy will be made available to officers and employees of the company via the IMS and on the Company website, intranet and in such other ways as will ensure the policy is available to employees and persons wishing to use it.

This policy applies to all directors and employees of WTC.

2.0 Responsibilities & Accountabilities

As defined in the Delegation of Authority Policy, Position Descriptions, and responsibilities and accountabilities as defined in this policy.

Responsible	Who has been assigned responsibility in this document	All Employees
Accountable	Who has been assigned accountability in this document	Directors and Managers

3.0 Reportable Conduct

You may make a report under this policy if you have reasonable grounds to suspect that a WTC director, officer, employee, contractor, supplier, tenderer or other person who has business dealings with WTC has engaged in conduct which:

- is dishonest, fraudulent or corrupt, including bribery or other activity in breach of WTC Behaviours Procedure;
- is illegal activity (such as theft, violence, harassment or intimidation, criminal damage to property or other breaches of state or federal law);
- is unethical or in breach of WTC policies (such as dishonestly altering company records or data, adopting questionable accounting practices or wilfully breaching WTC Core Values or other policies or procedures);
- is potentially damaging to WTC, a WTC employee or a third party, such as unsafe work practices, environmental damage, health risks or abuse of WTC property or resources, which amounts to an abuse of authority;
- may cause financial loss to WTC or damage its reputation or be otherwise detrimental to WTC interests;
- involves harassment, discrimination, victimisation or bullying, other than personal work-related grievances as defined in the Corporations Act 2001 (Cth) (Corporations Act);
- behaviour that represents a danger to the public;
- a breach of the Corporations Act;
- a breach of the Taxation Administration Act or improper conduct in relation to WTC's tax affairs; or
- involves any other kind of misconduct or an improper state of affairs or circumstances.

Otherwise known as a **Reportable Matter**.

4.0 Who can I make a report to?

Reports can be made in person or by telephone, post or email. Reports can be made within business hours or outside business hours.

If, at any time, you are not sure about whether to make a protected disclosure, you can get independent legal advice. Any discussions you have with a lawyer will be protected under this policy and under law.

A protected disclosure of a Reportable Matter can be made to any of the Protected Disclosure Officers below:

- General Counsel
- Chief Financial Officer
- Human Resources Manager
- The Privacy Officer

Wilson Transformer Company Pty
310 Springvale rd.
Glen Waverley, VIC, 3150
Privacy.officer@wtc.com.au

While it is WTC's preference that you raise reports with the people in the roles above, it is important to note that you may also raise the matter with an "officer" or "senior manager" of the company.

Disclosures of a Reportable Matter may also be protected when made to:

- ASIC;
- APRA;
- the Commissioner of Taxation; or

another Commonwealth authority prescribed by law.

4.1.1 False reports

A Protected Whistle-blower will still qualify for protection for a disclosure even if their disclosure turns out to be incorrect. However, anyone who knowingly makes a false report of a Reportable Matter, or who otherwise fails to act honestly with reasonable belief in respect of the report may be subject to disciplinary action, including dismissal.

5.0 Protection for Whistle-blowers

WTC will investigate all matters reported under this policy as soon as practicable after the matter has been reported. A Protected Disclosure Officer may, with the whistle-blower's consent, appoint a person to assist in the investigation of a report.

If the report is not anonymous, as soon as practicable upon receipt of the report, a Protected Disclosure Officer or investigator will contact you to discuss the investigation process including who may be contacted and such other matters as are relevant to the investigation. Where a report is submitted anonymously, WTC will conduct the investigation and its enquiries based on the information provided. The investigation process and enquiries adopted will be determined by the nature and substance of the report, will be conducted in an objective and fair manner, and will have regard to the nature of the Reportable Conduct and the circumstances.

Where appropriate, WTC will provide feedback regarding the investigation's progress and/or outcome (subject to considerations of the privacy of those against whom allegations are made).

6.0 Confidentiality and Protection of Identity

WTC is committed to ensuring confidentiality in respect of all matters raised under this policy, and that those who make a report are treated fairly and do not suffer detriment. Detrimental conduct or treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats or other unfavourable treatment connected with making a report. If you are subjected to detrimental treatment as a result of making a report under this policy, you should:

- inform a Protected Disclosure Officer or a senior manager within your relevant division/business unit immediately under the Whistle-blower Policy; or
- raise it in accordance with Section 3 of this policy.

Subject to compliance with legal requirements, upon receiving a report under this policy, WTC will only share your identity as a whistle-blower or information likely to reveal your identity if:

- you consent;
- the concern is reported to the Australian Securities and Investments Commission (ASIC), the Australian Prudential Regulation Authority (APRA), the Tax Commissioner or the Australian Federal Police (AFP); or
- the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

If WTC needs to investigate a report, it may disclose information that could lead to your identification, but it will take reasonable steps to reduce this risk. Any disclosures of your identity or information likely to reveal your identity will be made on a strictly confidential basis.

7.0 Protection of Files and Records

All files and records created from an investigation will be retained securely. Unauthorised release of information to someone not involved in the investigation (other than senior managers or directors who need to know to take appropriate action, or for corporate governance purposes) without your consent as a whistle-blower will be a breach of this policy. Whistle-blowers are assured that a release of information in breach of this policy will be regarded as a serious matter and will be dealt with under WTC' disciplinary procedures. The Corporations Act gives special protection to disclosures about breaches of that Act, provided certain conditions are met. The Taxation Administration Act 1953 (Cth) also gives special protection to disclosures about breaches of any Australian tax law.

8.0 Duties of Employees

It is expected that employees of WTC who become aware of actual or potential cases of Reportable Matters, will make a report under this policy or under other applicable policies.

9.0 Group Reporting Procedures

Privacy Officers will report to the Board on the number and type of whistle-blower incident reports quarterly to enable WTC to address any issues at a business unit and/or Group level. These reports will be made on a 'no names' basis, maintaining the confidentiality of matters raised under this policy. The Risk and Strategy Committee will receive copies of all whistle-blower reports, from Protected Disclosure Officers (as appropriate). In addition, serious and/or material Reportable Matters will be considered by the Protected Disclosure Officers for immediate referral to the Board.

10.0 Disclosure Management

WTC recognises that individuals against whom a report is made must also be supported during the handling and investigation of the wrongdoing report. WTC takes reasonable steps to treat fairly any person who is the subject of a report, particularly during the assessment and investigation process in accordance with an established support protocol which may be extended to include appointing an independent senior officer in WTC to provide support.

Where a person is identified as being suspected of possible wrongdoing, but preliminary inquiries determine that the suspicion is baseless or unfounded and that no formal investigation is warranted, then the Whistle-blower will be informed of this outcome and the matter laid to rest.

The Whistleblowing Protection Officer will decide whether or not the person named in the allegation should be informed that a suspicion was raised and found to be baseless upon preliminary review. This decision will be based on a desire to preserve the integrity of a person so named, so as to enable workplace harmony to continue unfettered and to protect the Whistle-blower where it is a bona fide disclosure.

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 report must be handled confidentially. Generally, where an investigation is conducted and the investigator believes there may be a case for an individual to respond, the investigator must ensure that a person who is the subject of a disclosure:

- Is informed of the substance of the allegations;
- Is given a fair and reasonable opportunity to answer the allegations before the investigation is finalised;
- Has their response set out fairly in the Investigator’s report; and
- Is informed about the substance of any adverse conclusions in the investigator’s report that affects them. Where adverse conclusions are made in an investigator’s report about an individual, that individual has a right to respond to those conclusions prior to any action being taken by WTC against them. WTC will give its full support to a person who is the subject of a report where the allegations contained in the report are clearly false.

<p><u>Internal References:</u></p> <ul style="list-style-type: none">- WTC Privacy-Policy V0.2- WTC Performance and Conduct-Policy V0.2

11.0 Definitions and Abbreviations

11.1 Definitions

Whistle-blower	- a person who informs on a person or organization regarded as engaging in an unlawful or immoral activity
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11.2 Abbreviations

WTC	- Wilson Transformer Company Pty Ltd
ASIC	- Australian Securities and Investment Commission
APRA	- Australian Prudential Regulation Authority

12.0 External References

The latest edition of the referenced document applies.

- Corporations Act 2001 (Cth)
- Taxation Administration Act 1953 (Cth)
- Fair Work Act 2009 (Cth)