



Whistleblower Policy (Australia, EU, USA & Bermuda)

Atlas Arteria Limited
Atlas Arteria International Limited

Whistleblower Policy

1.1 Introduction and Purpose of this Policy

For the purposes of this document, **Atlas Arteria** means Atlas Arteria Limited ACN 141 075 201 (**ATLAX**), Atlas Arteria International Limited Registration No. 43828 (**ATLIX**) and their respective controlled entities (being entities consolidated for accounting purposes). Under this Policy, ATLAX, ATLIX and each of their controlled entities are '**Atlas Arteria**'.

As evidenced in its Vision and Values Statement, Atlas Arteria is committed to the highest standards of ethical and honest practices. It is committed to the protection of individuals who report wrongdoing or suspected wrongdoing.

Atlas Arteria's aim, and the purpose of this Policy, is to:

- encourage individuals to speak up about wrongdoing or suspected wrongdoing in an environment free from retribution;
- provide assurance to those who report wrongdoing or suspected wrongdoing, that they will be protected from detrimental treatment;
- provide a framework for compliance with obligations prescribed under relevant laws;
- ensure reports can be dealt with appropriately and on a timely basis; and
- provide transparency around the process for receiving, handling and investigating reports.

This Policy includes and should be read in conjunction with the Annexures to this Policy.

1.2 Who does this policy apply to?

This Policy applies to all current and former employees, directors and associates of, and any supplier of goods or services to Atlas Arteria as well as spouses, children or dependants of any of those people. However, not all of the Annexures apply to everyone, as follows:

- **Annexure A** applies to everyone.
- **Annexure B** only applies to employees, directors and associates of, and suppliers to, entities registered in the European Union (EU), as well as spouses, children or dependants of any of those people (**EU Entity Associates**).
- **Annexure C** applies to employees, directors and associates of, and suppliers to, entities registered

in Australia (such as Atlas Arteria Service Co Pty Limited) as well as spouses, children or dependents of any of those people (**Australian Entity Associates**).

1.3 What is Reportable Conduct?

You may make a verbal or written report under this Policy if you have reasonable grounds to suspect conduct (**Reportable Conduct**) that may amount to misconduct or an improper state of affairs or circumstances, a breach of certain Commonwealth laws (or conduct that constitutes an offence under other Commonwealth law punishable by 12 months or more imprisonment), or information about conduct that represents a danger to the public or the stability of the financial system. Further details are provided in **Annexure C**.

Examples of Reportable Conduct may include:

- fraud, money laundering or misappropriation of funds, insider trading or manipulating financial markets;
- offering or accepting a bribe;
- financial irregularities;
- failure to comply with, or breach of, certain legal or regulatory requirements;
- engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure;
- a serious or systemic breach of internal policy, including the Code of Conduct, with sufficiently serious implications for Atlas Arteria; or
- conduct involving substantial risk to the environment, abuse of human rights or circumstances which amount or may amount to modern slavery.

Reportable Conduct is unacceptable to Atlas Arteria and any person reporting such matters will be afforded the protections set out in this Policy relevant to their jurisdiction and/or the *Corporations Act 2001* (Cth) (**Corporations Act**) or the *Taxation Administration Act 1953* (Cth) (**Taxation Administration Act**) (**Whistleblower Laws**). **Annexure C** to this Policy sets out the criteria for a discloser to qualify for the protections provided under the Whistleblower Laws.

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You do not need proof of Reportable Conduct to report it. It is sufficient if you have reasonable grounds to suspect that Reportable Conduct occurred. Reportable Conduct does not need to involve a breach of a particular law. A discloser can still qualify for the protections under this Policy and the Whistleblower Laws (if applicable) if the disclosure turns out to be incorrect or the substance of the disclosure cannot be proven.

How do I know if an issue constitutes Reportable Conduct?

It will not always be clear whether suspected conduct constitutes Reportable Conduct, and that assessment will be made by the recipient of that disclosure (with legal advice where necessary). Disclosures relating *solely* to inter-personal conflicts or personal work-related grievances of the discloser, such as grievances about decisions relating to transfers, promotions or terms of employment or decisions concerning suspension or termination of employment and unacceptable workplace behaviour will not ordinarily constitute Reportable Conduct and as such, would not qualify to receive the legal protections set out in this Policy and/or the Whistleblower Laws (if applicable).

That said, such matters can and should still be reported. We encourage you to do this through mechanisms outlined in other Atlas Arteria policies, such as our Acceptable Workplace Behaviour Policy. Such matters, reported through any means, including if reported through our whistleblower service, Fair Call, will be taken seriously and handled with appropriate professionalism, care and sensitivity.

A personal conflict or work-related grievance of the discloser may still qualify as Reportable Conduct if it includes, for example, other information about misconduct or an improper state of affairs, involves a breach of safety, employment or other laws that constitute an offence punishable by 12 months or more imprisonment or otherwise has significant implications for Atlas Arteria.

1.4 Who can receive reports and how can a report be made?

Atlas Arteria has several channels, both internal and external, for making a report of Reportable Conduct and various persons that can receive such reports. For the purposes of this Policy, to ensure appropriate escalation and timely investigation, we request that reports are

made to any one of the Whistleblower Protection Officers listed in **Annexure A**.

Reports may also be posted to c/- Level 1, 180 Flinders Street, Melbourne VIC 3000 (marked to the attention of one of the Whistleblower Protection Officers). Whistleblower Protection Officers are responsible for protecting persons making reports of wrongdoing in accordance with this Policy and applicable laws, including keeping your identity confidential and for overseeing the investigation of such reports.

While it is Atlas Arteria's preference that reports are raised with a Whistleblower Protection Officer, the Corporations Act also offers protection for reports made by an Australian Entity Associate to any "officer" or "senior manager" of Atlas Arteria (as defined in **Annexure C**) or to the other recipients specified in **Annexure C**.

A disclosure may also be reported via the Whistleblower Service as outlined in section 1.5.

1.5 Whistleblower Service – FairCall

Atlas Arteria recognises that individuals may not feel comfortable reporting Reportable Conduct to one of the Whistleblower Protection Officers and / or may prefer to make a report on an anonymous basis. Atlas Arteria has therefore established a dedicated, secure, web-based Whistleblower Service operated by KPMG called "FairCall" and has appointed KPMG as an Eligible Recipient to receive disclosures under the *Corporations Act 2001* (Cth) and/or *Taxation Administration Act 1953* (Cth). KPMG will treat all personal information in connection with a disclosure in accordance with the attached policy:

<https://kpmg.com/au/en/home/misc/privacy-faircall.html>

Reportable Conduct may be reported through "FairCall" either in writing or verbally in any language in which we do business, 24 hours a day, on a confidential and anonymous basis. Calls made during business hours (in the relevant place in which we do business) will be answered in person. Callers outside these hours will be prompted to leave a detailed message and a KPMG representative will return that call (if the necessary contact details are provided). Further details can be found on posters located at all Atlas Arteria sites or online at

<https://www.kpmgfaircall.kpmg.com.au/Atlasarteria>

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Making a Report via the Atlas Arteria 'FairCall' Website

You can make a written report on the Atlas Arteria FairCall website. To do so go to <https://www.kpmgfaircall.kpmg.com.au/Atlasarteria>, and follow the prompts. You may also access this web page using the QR codes printed on our poster and posted on our website.

Making a Report via a Dedicated Toll Free Number

To report actual or suspected Reportable Conduct by telephone, simply dial the following number:

- **Australia (Freecall):** 1800 500 965
- **France (Freecall):** 0 805 98 05 77
- **Germany (Freecall):** 0800 1810089
- **Luxembourg (Freecall):** 800 28 512
- **Bermuda (Freecall):** 1844 443 6422
- **United States (Freecall):** 1844 2020 966

Making a Report via Post

You can send a whistleblower report by letter to:

The FairCall Manager
KPMG Forensic
PO Box H67
Australia Square
Sydney NSW 1213

Disclosures may be made on an anonymous basis to any Whistleblower Protection Officer or via the Whistleblower Service and still receive the protections provided under the Whistleblower Laws .

1.6 Further Information

A discloser should contact a Whistleblower Protection Officer if they wish to obtain additional information before formally making a report or if they have any questions about this Policy. Alternatively, a discloser may seek independent legal advice.

1.7 Investigating wrongdoing

Subject to receipt of sufficient information, a matter reported under this Policy will be investigated as soon as practicable after the matter has been reported.

Investigations will be conducted in a manner that is confidential, fair and objective and in accordance with applicable laws including, with respect to EU Entity Associates, the EU General Data Protection Regulation. Each disclosure will be assessed to determine whether it

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

Subject to ensuring confidentiality and protection from identification, all reports of Reportable Conduct that are not made in the first instance to a Whistleblower Protection Officer, should be escalated to a Whistleblower Protection Officer who will have primary responsibility for overseeing the investigation of the report.

The Whistleblower Protection Officer will decide the appropriate form of investigation and resources required and may, subject to confidentiality obligations, appoint a person to assist in the investigation.

The whistleblower will receive acknowledgment of receipt of their report (unless the report is made anonymously and contact details are not provided).

Upon request by the whistleblower, a physical or virtual face-to-face meeting will take place within a reasonable timeframe.

The investigation process and time frames will vary depending on the nature of Reportable Conduct and the amount of information provided.

For a report to be fully investigated, it must contain sufficient information to form a reasonable basis for investigation. A discloser reporting anonymously should provide as much information as possible so as not to compromise the ability to fully investigate the report. If a disclosure is made anonymously and the discloser has refused to provide, or has not provided, a means of contacting them, and Atlas Arteria does not have sufficient information, it may not be able to undertake an investigation.

The discloser will be provided with regular updates on the investigation, if they can be contacted. The frequency and time frame of the updates may vary depending on the nature of the disclosure. However, typically the discloser will be provided with updates during key stages including when the investigation process has begun, while it is in progress and after the investigation has been finalised.

1.8 Outcome of Investigation

An investigation can result in one of three outcomes:

- the Reportable Conduct is proven;

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- the Reportable Conduct cannot be proven, but there is enough suspicion to warrant further ongoing surveillance or investigation; or
- the Reportable Conduct cannot be proven, and no further ongoing surveillance or investigation will follow.

Whether or not a matter is proven, the investigation may result in a review of internal controls. Any such review will preserve the confidentiality of the discloser's identity.

Following completion of an investigation, and where appropriate having regard to the circumstances (including privacy rights and confidentiality obligations), the discloser (unless they have remained anonymous) and the person accused of wrongdoing, will be informed of the result and may, where appropriate, be provided with reasons for the outcome.

Where the wrongdoing involves a possible criminal offence, the police may be involved.

Atlas Arteria will give its full support to persons who are the subject of an investigation where the allegations contained in a whistleblower 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 person who was investigated in relation to the wrongdoing.

1.9 Protection from detrimental acts or omissions

Employees and directors must not engage in conduct that causes detriment to a person who makes or who is about to make a disclosure under this Policy. This includes dismissal of an employee, any reprimand, reprisal, change in work duties, change in employment amenities, change in reporting requirements, damage to career prospects or reputation, harassment or intimidation, damage to a person's property, termination or cancellation of contracts, threats to do any of these or deliberate omissions which damage the person. Any employee or director who retaliates against the Whistleblower will be subject to disciplinary measures.

Certain administrative or management action would not be considered detrimental conduct. For example, administrative action that is reasonable to manage a discloser's unsatisfactory work performance, if the action is in line with Atlas Arteria's performance management framework, is not considered detrimental conduct.

The support and practical protection that Atlas Arteria will provide in respect of protection from detrimental acts or omissions is set out in **Annexure A**.

Details of how Australian Entity Associates may seek compensation or other remedies due to detrimental acts or omissions and the protections from civil, criminal and administrative liability are set out in **Annexure C**.

1.10 Protection from identification

Atlas Arteria will to the fullest extent required by law, protect the identity of anyone making a report of Reportable Conduct, unless the discloser has consented to disclosure of their identity.

Any communication of reports made in accordance with this Policy must not contain the identity of the discloser, unless this is permitted or required by law, or the discloser has consented to the disclosure of their identity. For example, an Eligible Recipient (including a Whistleblower Protection Officer) may disclose the identity of a discloser to:

- (i) ASIC, APRA or a member of the Australian Federal Police;
- (ii) for tax-related disclosures, the Commissioner of Taxation, the Inspector-General of Taxation, the Tax Practitioners Board and the Commissioner of the Australian Charities and Not-for-profits Commission;
- (iii) a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to their obligations under the whistleblower provisions in the Whistleblower Laws.

An Eligible Recipient (including a Whistleblower Protection Officer) may disclose the information contained in a disclosure with or without the discloser's consent if:

- (i) The information does not include the discloser's identity;

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- (ii) The entity has taken all reasonable steps to reduce the risk that the discloser will be identified from the information; and
- (iii) It is reasonably necessary for investigating the issues raised in the disclosure.

It is illegal for a person to identify a discloser or disclose information that is likely to lead to the identification of the discloser (save in the circumstances noted above). If a discloser believes that there has been a breach of confidentiality, they can lodge a complaint with a Whistleblower Protection Officer using the contact details for such person set out in Section 1.4 above. A discloser may also lodge a complaint about a breach of confidentiality with a regulator such as ASIC, APRA or the ATO, for investigation.

A discloser may choose to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalised. A discloser may refuse to answer questions they feel could reveal their identity at any time, including during follow up conversations. A discloser who wishes to remain anonymous should maintain ongoing two-way communication with Atlas Arteria so it can ask follow-up questions or provide feedback.

The support and practical protection that Atlas Arteria will provide in respect of protection from identification is set out in **Annexure A**.

1.11 Legal Rights and Reporting to Authorities

Nothing in this Policy prevents a discloser from:

- Reporting wrongdoing to a regulator or any other government official under an applicable law;
- Testifying in, or participating in investigations or administrative or judicial enforcement actions with respect to the reported wrongdoing; or
- Otherwise exercising their legal rights.

1.12 Duties of employees in relation to Reportable Conduct

It is expected that employees of Atlas Arteria who become aware of actual Reportable Conduct, or who suspect on reasonable grounds a case of Reportable Conduct, will make a report under this Policy or under other applicable Policies.

1.13 Documentation and Reporting of Findings

The Whistleblower Protection Officers shall maintain a record of reports of wrongdoing submitted in accordance with this Policy, including the investigation results.

The method for documenting and reporting the findings will depend on the nature of the disclosure.

Findings from the investigation will be documented and reported to the Audit and Risk Committees who have responsibility for oversight of this Policy.

Any reporting should only include personal information (which includes Personal Data as defined in Exhibit B) to the extent that such information is required for the legitimate performance of tasks by the Committees and resolution of the matter and does not otherwise impact the whistleblower protections afforded under applicable law.

1.14 Fair Treatment of Individuals Mentioned in Disclosure

Atlas Arteria will ensure the fair treatment of individuals who are mentioned in a disclosure that qualifies for protection, including those that are the subject of a disclosure. The practical measures that Atlas Arteria will take in this respect are set out in **Annexure A**.

1.15 Access to this Policy

All employees and directors are provided with a copy of this Policy when they commence working for Atlas Arteria.

Atlas Arteria's Supplier Code of Conduct (available at www.atlasarteria.com) includes a link to and incorporates key details of this Policy, including the contact details of Whistleblower Protection Officers and our external 'FairCall' service.

All Atlas Arteria employees and directors are notified by email of this Policy and any amendments to it and of its location on Atlas Arteria's document management system.

The Policy is also available at www.atlasarteria.com.

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1.16 Training

Atlas Arteria will ensure that employees and Whistleblower Protection Officers receive appropriate training with regards to this Policy including how to respond to disclosures of Reportable Conduct.

1.17 Review

This policy will be reviewed at least every two years. Any amendments to the policy will be submitted to the Audit and Risk Committees for review. Atlas Arteria's Boards will approve any amendments to this policy.

ADOPTED: December 2024 (reviewed by the Audit and Risk Committee and approved by the Atlas Arteria Boards in December 2024).

Whistleblower Policy**ANNEXURE A****(SUPPORT / PRACTICAL PROTECTION FOR DISCLOSERS AND FAIR TREATMENT FOR SUBJECTS,
AND WHISTLEBLOWER PROTECTION OFFICERS – ALL JURISDICTIONS)****1. Support and Practical Protection for Disclosers**

Atlas Arteria is committed to supporting disclosers and will protect them from detriment.

Identity Protection (Confidentiality)

Recipients of disclosures will take the following measures, among others, to reduce the risk that the discloser will be identified from the information contained in the disclosure:

- The discloser will be referred to in a gender-neutral context;
- Disclosures will be handled and investigated by qualified persons who understand their obligations around confidentiality and the importance of identity protection;
- Personal information or reference to the discloser witnessing an event will be redacted.

The following measures will also be taken to ensure the security of records and information-sharing processes:

- All paper and electronic documents and other materials relating to disclosures will be stored securely;
- Access to all information relating to a disclosure will be limited to those directly involved in managing and investigating the disclosure; and
- Each person involved in handling and investigating a disclosure will be reminded about the confidentiality requirements, including that an unauthorised disclosure of a discloser's identity may be a criminal offence.

Protection from Detrimental Acts or Omissions

Atlas Arteria has implemented or will implement where the situation warrants it, the following measures for protecting disclosers from detrimental acts or omissions:

- Processes to ensure that Whistleblower Protection Officers and 'senior managers' and 'officers' (as defined in **Annexure C**) of ATLAX or a related body corporate of ATLAX are aware of their responsibilities to maintain confidentiality of a disclosure, address the risks of isolation or harassment, manage conflicts, and ensure fairness when managing the performance of, or taking other management action relating to, a discloser;
- Strategies to help the discloser minimise and manage stress, time or performance impacts, or other challenges resulting from the disclosure or its investigation;
- Actions for protecting a discloser from risk of detriment. For example, making modifications to the way the discloser performs their work duties, or reassign or relocate other staff involved in the disclosable matter;
- Procedures on how a discloser can lodge a complaint if they have suffered detriment, and the actions the entity may take in response to such complaints. For example, assigning an officer who is not involved in dealing with the disclosure to investigate with the findings to be reported to the Audit and Risk Committees; and
- Intervention for protecting a discloser if detriment has already occurred.

2. Fair Treatment for the Subject of a Disclosure

The following measures are designed to ensure the fair treatment of individuals mentioned in a disclosure:

- Disclosures will be handled confidentially, when it is practical and appropriate in the circumstances;
- Each disclosure will be assessed to determine whether an investigation is required;
- When an investigation needs to be undertaken, the process will be objective, fair and independent; and
- Where appropriate having regards to the circumstances (including privacy rights and confidentiality obligations), an employee who is the subject of a disclosure will be advised of the disclosure and the outcome of the investigation.
- An employee or an employee's spouse, children or dependant(s) who makes a disclosure or is the subject of a disclosure may contact Atlas Arteria's support EAP counselling services.

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3. Atlas Arteria Whistleblower Protection Officers

To ensure appropriate escalation and timely investigation, we request that reports are made to any one of the following Whistleblower Protection Officers:

- Hugh Wehby, Chief Executive Officer and Managing Director
Email: hwehby@atlasarteria.com
- Vincent Portal-Barrault, Chief Financial Officer
Email: vportal@atlasarteria.com
- Daniel Krutik, Group Director, Legal
Email: dkrutik@atlasarteria.com
- Geraldine Leslie, Group Executive, People, Culture & Sustainability
Email: gleslie@atlasarteria.com
- Amanda Baxter, Chief Commercial Officer
Email: abaxter@atlasarteria.com
- John Wigglesworth, Chair, Audit and Risk Committee
Email: jwigglesworth@atlasarteria.com

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ANNEXURE B (EU ENTITY ASSOCIATES ONLY)

EU General Data Protection Regulation (GDPR)

- The Whistleblower Service has provided sufficient guarantees to implement appropriate technical and organisational measures to be in compliance with the EU General Data Protection Regulation.
- Where a Whistleblower residing in the European Economic Area (EEA) reports to internal officers or a Whistleblower Service located outside the EEA, this may involve the transfer of Personal Data outside of the EEA. Where Atlas Arteria transfers, stores and processes Personal Data outside of the EEA, Atlas Arteria has ensured that appropriate safeguards are in place to provide an adequate level of protection. This may be by way of the European Commission confirming an adequate level of data protection in the respective non-EEA country or by way of an agreement containing EU Model Clauses.
- **Personal Data** for the purposes of this Policy means any information relating to an identified or identifiable natural person. An identifiable natural person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person.
- To the extent permitted by law, the GDPR may require Atlas Arteria to disclose details in relation to a whistleblower report which may reveal a discloser's identity. In such circumstances, reasonable efforts will be made to ensure that only the necessary details are disclosed. A discloser may therefore choose to make reports anonymously.
- The Whistleblower Protection Officer responsibilities include to ensure and monitor, in cooperation with any responsible data protection officer of the entity involved, compliance with the processes described in the Whistleblower Policy and with applicable data protection law, including the EU General Data Protection Regulation, and in particular ensure that Personal Data that is no longer needed for investigation purposes is deleted.

Procedures

- The Whistleblower will get acknowledgement of receipt of its report promptly and in any event within seven days of receipt of the report (unless the report is made anonymously and contact details are not provided).
- Atlas Arteria will inform the Whistleblower within a reasonable timeframe not exceeding three months on measures taken, the status of internal investigations and the results thereof (unless the report is made anonymously and contact details are not provided).

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ANNEXURE C (AUSTRALIAN ENTITY ASSOCIATES)

Whistleblower Protection under the Corporations Act and Tax Administration Act

Disclosers may qualify for protection as a whistleblower under the Corporations Act and the Tax Administration Act with respect to certain Qualifying Disclosures (as defined below).

What is a Qualifying Disclosure?

To qualify for protection:

1. the discloser must be an Eligible Whistleblower (as defined in the table below);
2. the disclosure must be made to an Eligible Recipient or other person specified in the table below;
3. the disclosure must relate to a Disclosable Matter (as defined in the table below).

What are the protections?

Under the Corporations Act and the Tax Administration Act:

1. Protection from detrimental acts or omissions;

Employees and directors must not engage in conduct that causes detriment to a person who makes a Qualifying Disclosure. Refer to Section 1.9 of the Policy for more information on what is and what is not considered to be detrimental action.

2. Identity protection;

It is illegal (through a criminal offence and civil liability) for a person to identify a person who makes a disclosure, or to disclose information that is likely to lead to identification of that discloser, other than as set out below.

The identity of the discloser may be disclosed:

- With the consent of the discloser;
- To the Australian Securities and Investment Commission (ASIC), the Australian Prudential Regulation Authority (APRA) or to a member of the Australian Federal Police (AFP);
- For tax-related disclosures under the Taxation Administration Act, to the Commissioner of Taxation, the Inspector-General of Taxation (IGT), the Taxation Practitioners Board (TPB), or another person prescribed by the regulations, or to the Commissioner of the Australian Charities and Not-for-profits Commission; or
- To a legal practitioner for the purpose of obtaining legal advice or representation.

3. Compensation and other remedies; and

A person may seek compensation and other remedies through the courts if:

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

Disclosers are encouraged to seek independent legal advice if they intend to seek compensation or other remedies.

4. Civil, criminal and administrative liability protection.

A discloser is protected from the following in relation to their disclosure:

- Civil liability (eg. Legal action for breach of an employment contract or duty of confidentiality);

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- Criminal liability (eg. Attempted prosecution of the discloser for unlawfully releasing information or other use of the disclosure against the discloser in a prosecution (other than for making a false disclosure); and
- Administrative liability (eg. Disciplinary action for making the disclosure).

The protections however do not grant immunity for any misconduct such a discloser has engaged in that is revealed in their disclosure.

Public Interest and Emergency Disclosures to a Journalist or Parliamentarian

In addition, public interest or emergency disclosures to a journalist or parliamentarian under certain circumstances may also qualify for protection. In relation to public interest and emergency disclosures to a journalist or parliamentarian it is important that the discloser understands the criteria for making such a disclosure and a discloser should seek independent legal advice before making such a disclosure.

Other things to note

- The protections under the Whistleblower Laws apply to disclosers who make a disclosure of a Disclosable Matter via the internal or external channels but also to disclosures made to legal practitioners, regulatory bodies, entities prescribed in the Taxation Administration Regulations or a medical practitioner or psychologist (for tax-related disclosures), or disclosures otherwise made in the public interest.
- Disclosures that are not about 'Disclosable Matters' do not qualify for protection.
- A 'Disclosable Matter' does not need to involve a contravention of a particular law for the discloser to qualify for protection.
- A person who makes a report of wrongdoing can still qualify for protection even if their disclosure turns out to be incorrect.
- Disclosures may be made on an anonymous basis to any of the Whistleblower Protection Officers and still be protected under the Whistleblower Laws (provided they otherwise qualify).
- If a person makes a disclosure and believes he or she has suffered detriment he or she may lodge a complaint with a regulator such as ASIC, APRA or the ATO for investigation.

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QUALIFYING DISCLOSURES

CORPORATIONS ACT		
ELIGIBLE WHISTLEBLOWER	ELIGIBLE RECIPIENTS AND OTHER PERSONS	DISCLOSABLE MATTER / REPORTABLE CONDUCT
<p>Current or former:</p> <ul style="list-style-type: none"> Officer, employee or associate of ATLAX or a related body corporate of ATLAX that is registered in Australia¹; supplier (or employee of the supplier) of goods and services to ATLAX or a related body corporate of ATLAX that is registered in Australia (whether paid or unpaid); or relative or dependant of any of the above persons or of such person's spouse 	<p>An "Eligible Recipient" being:</p> <ul style="list-style-type: none"> a Whistleblower Protection Officer (refer to section 1.4 of the Policy); an officer or senior manager (as defined below) of ATLAX or a related body corporate of ATLAX; or the internal or external auditor (or a member of an audit team conducting an audit) or actuary of ATLAX or a related body corporate of ATLAX; <p>or:</p> <ul style="list-style-type: none"> ASIC, APRA or a prescribed Commonwealth authority; or a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act. <p>"Officer or senior manager" are defined in the Corporations Act as "a director or a senior manager in the company who makes, or participates in making decisions that affect the whole, or a substantial part, of the business of the company, or who has capacity to affect significantly the company's financial standing".</p> <p>The role of an Eligible Recipient is to receive disclosures that qualify for protection.</p>	<p>Information that the discloser has reasonable grounds to suspect:</p> <ul style="list-style-type: none"> concerns misconduct² or an improper state of affairs or circumstances in relation to ATLAX or a related body corporate of ATLAX; or indicates ATLAX or a related body corporate of ATLAX has engaged in conduct that: <ul style="list-style-type: none"> constitutes an offence against the Corporations 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; or is an offence under any Commonwealth law, punishable by at least 12 months of imprisonment; or represents a danger to the public or the financial system; or is prescribed by the regulations. <p>Disclosures relating <i>solely</i> to personal work-related grievances such as decisions relating to transfers, promotions or terms of employment are not Disclosable Matters for the purposes of the Corporations Act. These matters may, however, be protected under other legislation such as the Fair Work Act 2009 (Cth). If a personal work-related grievance includes other information about misconduct or involves a breach of safety, employment or other laws, for example, it may still qualify for protection.</p>

¹ Whilst the statutory protections under the Australian Corporations Act may apply to officers and employees of offshore group entities in certain circumstances, this is untested and you should not rely on these statutory protections being available to you in those circumstances.

² 'Misconduct' is defined in section 9 of the Corporations Act to include fraud, negligence, default, breach of trust and breach of duty.

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TAX ADMINISTRATION ACT		
ELIGIBLE WHISTLEBLOWER	ELIGIBLE RECIPIENTS AND OTHER PERSONS	DISCLOSABLE MATTER/ REPORTABLE CONDUCT
Refer to criteria above.	<p>The Commissioner of Taxation (Commissioner); Inspector-General of Taxation (IGT); Tax Practitioners Board (TPB); or A 'Tax Eligible Recipient' being, in respect of the ATLAX or its related bodies corporate:</p> <ul style="list-style-type: none"> • an auditor; • a registered tax agent; • a BAS agent; • a Whistleblower Protection Officer (refer above); • a director, officer or senior manager or any other employee or officer who has functions or duties that relate to tax affairs; • 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. <p>Otherwise to:</p> <ul style="list-style-type: none"> • an entity prescribed by the Taxation Administration Regulations of which the discloser is a member; • a medical practitioner or psychologist; or • a legal practitioner. 	<ul style="list-style-type: none"> • If made to the Commissioner, information that the discloser considers will assist the Commissioner in performing their functions or duties under taxation law. • If made to the IGT, information that will assist the IGT to perform their functions and duties in relation to the tax affairs of ATLAX. • If made to the TPB, information that the discloser considers will assist the TPB in performing their functions or duties under the <i>Tax Agent Services Act 2009</i> (Cth). • If made to a Tax Eligible Recipient, information the discloser: (i) suspects, on reasonable grounds, indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the ATLAX or one of its related bodies corporate or an associate of ATLAX or one of its related bodies corporate; or (ii) considers may assist the Tax Eligible Recipient to perform their functions or duties in relation to the tax affairs of ATLAX or one of its related bodies corporate or an associate of ATLAX or one of its related bodies corporate. • If made to a legal practitioner, for the purpose of obtaining legal advice or representation in respect of Part IVD of the <i>Tax Administration Act</i> (Cth) or in relation to the operation of the relevant Whistleblower Laws; or • If made to an entity prescribed by the Taxation Administration Regulations, for the purposes of obtaining assistance in relation to the disclosure. • If made to a medical practitioner or psychologist, for the purpose of obtaining medical or psychiatric care, treatment or counselling, including psychological counselling, in relation to the disclosure.

Whistleblower Policy

PUBLIC INTEREST AND EMERGENCY DISCLOSURES

PUBLIC INTEREST 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; and at least 90 days have passed since the 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 you have given ASIC, APRA or the Commonwealth authority (as applicable) written notice that includes sufficient information to identify the previous disclosure and states that you intend to make a 'public interest' disclosure. 	<ul style="list-style-type: none"> a member of the Commonwealth Parliament, or the Parliament of a State or Territory; or a journalist. 	Only the information necessary to inform the member of Parliament or journalist of the conduct or state of affairs the subject of the original disclosure.
Emergency Disclosures	<ul style="list-style-type: none"> made a disclosure to ASIC, APRA or a prescribed Commonwealth authority pursuant to Annexure A.1 above; and you have reasonable grounds to believe that there is a substantial and imminent danger to public health or safety or the environment; and you have given ASIC, APRA or the Commonwealth authority (as applicable) written notice that includes sufficient information to identify the previous disclosure and states that the disclosure 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. 	<ul style="list-style-type: none"> a member of the Commonwealth Parliament, or the Parliament of a State or Territory; or a journalist. 	Only the information necessary to inform the member of Parliament or a journalist of the substantial and imminent danger.