

# Whistleblower Standard

JHG-STD-GEN-007



## Our commitment

John Holland is committed to upholding proper and ethical business practices. We want everyone to feel safe and empowered to speak up if they become aware of unethical or unlawful conduct in our business dealings. No person will be personally disadvantaged from reporting wrongdoing.

## Purpose

The purpose of this Whistleblower Standard is to provide clear guidance on how to report wrongdoing in a manner which supports individuals in making a disclosure that is protected under the *Corporations Act 2001* (Cth) (**Corporations Act**) and the *Tax Administration Act 1953* (Cth) where applicable (**Tax Administration Act**) (**Whistleblower Protections**).

It explains:

- to whom reports may be made, and how they may be made;
- what Whistleblower Protections are available (e.g. confidentiality of identity, protection against victimisation);
- how John Holland will support whistleblowers and protect them from detriment;
- how John Holland will investigate reports;
- how John Holland will ensure fair treatment of employees who are mentioned in reports, or to whom such reports relate; and
- how this Whistleblower Standard is being made available to officers and employees of John Holland.

This Standard is intended to comply with Part 9.4AAA—Protection for whistleblowers of the Corporations Act and Part IVD—Protection for whistleblowers of the Tax Administration Act.

## When will you be entitled to the Whistleblower Protections?

You will receive the Whistleblower Protections if:

- you are listed as a person who can make a report under this Standard; **and**
- you report known or reasonably suspected Business Misconduct to a person who can receive a report under this Standard.

## What is reportable under this Standard?



### Business Misconduct

You can report any known or reasonably suspected Business Misconduct under this Standard.

**Business Misconduct** refers to:

- misconduct (e.g. fraud, bribery or corruption); and/or
- an improper state of affairs or circumstances (e.g. systemic unethical practices),

relating to CCCI Australia Pty Ltd and its subsidiaries (the **John Holland Group**) or its tax affairs. This may include the John Holland Group's involvement in any joint venture.

**Business Misconduct**, as defined above, includes breaches of the Code of Business Conduct (**Code**) relating to unethical or unlawful business practices. However, not all breaches of the Code will amount to a protected disclosure under the Corporations Act or the Tax Administration Act where they are not a type of matter that can be raised under those Acts.

**Business Misconduct** also refers to:

- serious offences which are punishable by imprisonment for a period of 12 months or more;
- offences under corporate and financial sector laws<sup>1</sup>; and/or
- conduct which represents a danger to the public or financial system,

by the John Holland Group, or an officer or employee of the John Holland Group.

### Personal work-related grievances



Personal work-related grievances will not qualify for the Whistleblower Protections and should be reported and dealt with under the Workplace Behaviour Complaints Procedure and not under this Standard, unless a grievance relates to the following (in which case it may receive the Whistleblower Protections and can be reported under this Standard):

- allegations which have significant implications for a John Holland Group company;
- allegations which relate to Business Misconduct or misconduct beyond your personal circumstances (e.g. misconduct relating to the John Holland Group or other individuals); or
- any detriment you suffered by you, or which you are threatened with, in connection with raising a report under this Standard.

Personal work-related grievances are grievances in relation to a person's employment that have implications for them personally and may include (by way of example) complaints about an interpersonal conflict between colleagues, a decision about the engagement, transfer or promotion of a person, or a decision relating to employment terms and conditions, suspension, termination or disciplinary action.

## Who can make a report under this Standard?

You can make a report under this Standard and receive the Whistleblower Protections if you:

- are a current or former employee or officer (including a director or company secretary) of the John Holland Group;
- supply (or previously supplied) goods or services to the John Holland Group (whether paid or unpaid), or are an employee of such a supplier; or
- are a spouse or relative of the individuals listed above, or another dependant of (or dependant of the spouse of) the individuals listed above.

## Who can receive a report under this Standard?

You will receive the Whistleblower Protections if you are listed as a person who can make a report under this Standard, and you report known or reasonably suspected Business Misconduct to a person who is listed in the table below as someone who can receive that type of report, or to a person listed below the table who is otherwise an eligible recipient of a disclosure under law.

If you would like more information before making a report, please contact the Company Secretary & Corporate Counsel (see contact details below under 'Recommended Contacts').

## Who are the Recommended Contacts?

To provide certainty and comfort to anyone seeking to report Business Misconduct, John Holland has specifically authorised the **Recommended Contacts** to receive such reports. They are qualified, trained and experienced in receiving and dealing with whistleblower disclosures. You need to make a report to a

<sup>1</sup> Under the Corporations Act, a disclosure may be protected if it relates to offences under the Corporations Act, *Australian Securities and Investments Commission Act 2001*, the *Banking Act 1959*, the *Financial Sector (Collection of Data Act) 2001*, the *Insurance Act 1973*, the *Life Insurance Act 1995*, the *National Consumer Credit Protection Act 2009*, or the *Superannuation Industry (Supervision) Act 1993* or an instrument made under one of those Acts.

Recommended Contact or one of the other people set out further below in order to qualify for the Whistleblower Protections.

## Recommended Contacts

Person who can receive a report	Type of Business Misconduct that can be reported
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<p><b>The Speak Up Line:</b></p> <p><i>Phone:</i> 1800 775 126 (Australia); 0800 788 612 (New Zealand); 800 616 7117 (Singapore)</p> <p><i>Website:</i> <a href="https://www.pkftalkintegrity.com/?jhg">https://www.pkftalkintegrity.com/?jhg</a></p> <p><i>Email:</i> <a href="mailto:johnhollandsspeakup@pkf.com.au">johnhollandsspeakup@pkf.com.au</a></p> <p>The Speak-Up Line is an independent hotline service, operated by John Holland's third-party service provider, PKF Integrity Services (<b>PKF</b>). PKF's experienced staff are specifically trained to receive and handle business misconduct disclosures.</p>	All Business Misconduct
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<p><b>The Company Secretary &amp; Corporate Counsel:</b> <a href="mailto:david.sellin@jhg.com.au">david.sellin@jhg.com.au</a>;</p> <p><i>Phone:</i> +61 3 8698 9567</p> <p>The Company Secretary &amp; Corporate Counsel is responsible for the governance framework that supports compliance with the Code, which includes this Standard. Any references in this Standard to the Company Secretary &amp; Corporate Counsel are references to the Company Secretary &amp; Corporate Counsel or their authorised delegate.</p>	All Business Misconduct
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<p><b>The Privacy Officer:</b> <a href="mailto:privacy.officer@jhg.com.au">privacy.officer@jhg.com.au</a></p> <p>The Privacy Officer oversees John Holland's privacy compliance framework and manages queries and concerns about the handling of personal information by John Holland. Any references in this Standard to the Privacy Officer are references to the Privacy Officer or their authorised delegate.</p>	Privacy-related Business Misconduct
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## Can you make a report to anyone else in order to receive Whistleblower Protections?

If you are a person who can make a report under this Standard, you can also receive the Whistleblower Protections if you report known or reasonably suspected Business Misconduct to one of the people set out below (**Other Contacts**).

Due to the size and scale of our operations, you may find it difficult to identify who falls within the **Other Contacts** list at any given point in time (based on the legal definitions set out in the Corporations Act and the Tax Administration Act). If you feel uncertain about whether your report will be protected, we recommend that you make your report to one of the **Recommended Contacts**.

The Other Contacts include the following:

- for all Business Misconduct: a director, company secretary, other officer or "senior manager" (as defined in the Corporations Act), or an auditor (or a member of an audit team conducting an audit) of the John Holland Group;
- for non-tax related Business Misconduct only: an actuary of the John Holland Group; and
- for tax-related Business Misconduct only: an employee or officer of the John Holland Group with functions or duties that relate to the tax affairs of the John Holland Group, or a registered tax agent or BAS agent who provides tax agent or BAS services to the John Holland Group.

Other Contacts also include the Australian Securities and Investments Commission (**ASIC**) or the Australian Prudential Regulation Authority (**APRA**) in relation to non-tax related Business Misconduct only and the Commissioner of Taxation (where it may assist the Commissioner to perform his/her statutory functions or duties in relation to the John Holland Group or an associate) in relation to tax-related Business Misconduct only.

In limited circumstances, a "public interest" or "emergency" report can be made to a Member of Parliament or certain professional journalists and receive the Whistleblower Protections. Certain steps need to be taken before a "public interest" or "emergency" report can be made to one of these people and it is important that you understand these. For example, you must have previously made a disclosure to ASIC, APRA or another prescribed body before you can make a "public interest" or "emergency" disclosure and, in the case of a "public interest" disclosure, at least 90 days has passed since any such previous disclosure was made by you. If you are considering making a "public interest" or "emergency" report, it is recommended that you obtain legal advice prior to doing so.

### Can you make a report to your manager or supervisor?

If you are an employee of the John Holland Group, we understand that when a Business Misconduct issue arises you may feel most comfortable approaching your manager or supervisor in the first instance. However, please be mindful that:

- reports made to managers and supervisors will not attract the Whistleblower Protections unless your manager or supervisor is a **Recommended Contact** or **Other Contact** listed above; and
- although our managers and supervisors can point you in the right direction, they may not be trained or experienced in receiving or handling whistleblower disclosures or reports of Business Misconduct.

### If you speak to a lawyer, will your communication be protected?

If you are a person who can make a report under this Standard, and you communicate with a lawyer for the purpose of obtaining legal advice or representation in relation to the operation of the whistleblower laws, then any disclosure you make to the lawyer (whether or not it relates to Business Misconduct) will attract the Whistleblower Protections.

### Does a report need to contain specific information?

If you are reporting known or reasonably suspected Business Misconduct in accordance with this Standard, your report does not need to meet any specific content requirements in order for you to obtain the Whistleblower Protections.

However, to enable your report to be properly assessed and addressed, we recommend that you provide at least the following basic information:

- the relevant Business Unit or Project;
- the nature of the issue (providing as much specific detail as possible);
- who is involved; and
- what steps (if any) you have taken so far to address the issue.

### Will you receive the Whistleblower Protections if you make an anonymous report?

You do not need to identify yourself when you make a report in order to receive the Whistleblower Protections and you can remain anonymous during and/or after the course of any investigation that is undertaken into your report. As part of this, you can decline to answer questions at any time that you feel may reveal your identity. Similarly, even if you do identify yourself when you make a report, you do not need to consent to your identity (or information likely to lead to your identification) being disclosed to anyone else in order to receive the Whistleblower Protections, though providing your consent may make it practically easier to address your report.

**When making a report under this Standard, please clearly indicate whether you wish to keep your identity (and/or information likely to lead to your identification) confidential.**

If you wish to remain anonymous, it is recommended that you make a report to The Speak Up Line, which is operated by an external party and allows you to make reports anonymously via the dedicated channels. It is also recommended that anonymous reports made to The Speak Up Line are not made from within John Holland (e.g. using John Holland facilities such as computers or telephones) as these activities may be logged and therefore complete anonymity cannot be guaranteed.

**Please note:** In accordance with applicable legislation, any **Recommended Contact** or **Other Contact** may disclose your identity (or information likely to lead to your identification) *without your consent* to:

- a lawyer (which may include the Company Secretary & Corporate Counsel) for the purpose of obtaining legal advice or representation in relation to the operation of the whistleblower laws;
- ASIC, APRA or the Australian Federal Police (**AFP**) – *where the report relates to non-tax Business Misconduct*; and
- the Commissioner of Taxation or the AFP – *where the report relates to tax-related Business Misconduct*.

The **Investigation Officer** may also disclose certain identifying information in limited circumstances during an investigation, as explained below (see 'Investigations').

## How are reports investigated?

### Reports to the Speak Up Line and John Holland Other Contacts

If you make a report to the Speak Up Line or any John Holland **Other Contact**, they are required to:

- refer the issues raised by your report to the Company Secretary & Corporate Counsel or Privacy Officer (as applicable) to coordinate any necessary investigation into the Business Misconduct reported; and
- keep your identity (or information likely to lead to your identification) confidential, and not disclose that information unless you have given your consent to this, or as otherwise permitted or required by law.

Neither the Speak Up Line nor the John Holland Other Contacts are responsible for directly investigating matters reported to them under this Standard.

### Investigations

The Company Secretary & Corporate Counsel and the Privacy Officer are authorised under this Standard to review each report received and determine (based on necessary preliminary enquiries) whether an investigation is required or possible in the circumstances. The response to a report will vary depending on the nature of the report, including the amount of information that is disclosed. It may not be possible to investigate a disclosure if you are not able to be contacted (for example, if you have made a report anonymously and have not provided a means of contacting you).

Where the Company Secretary & Corporate Counsel or the Privacy Officer consider an investigation is required, they may:

- appoint an **Investigation Officer** (this may be a person either internal or external to the John Holland Group);
- act as the **Investigation Officer** themselves; and/or
- refer the matter to the appropriate regulatory authority, following consultation with the Governance, Compliance & Audit Committee.

Any Investigation Officer that is appointed will conduct any investigation in an impartial manner.

The objective of an investigation is to determine whether there is enough evidence to substantiate the matters reported. The Investigation Officer is responsible for inquiring into the reported allegations of Business Misconduct and determining whether the allegations are substantiated, partly substantiated, not able to be substantiated, or unsubstantiated. Although the Investigation Officer has ultimate discretion to determine the way a report is dealt with under this Standard, an investigation will typically involve:

- gathering evidence, which may include interviewing the person who made the report (where they have disclosed their identity), any person(s) allegedly involved in the Business Misconduct and any witnesses;
- any persons allegedly involved in the reported Business Misconduct being afforded the opportunity to respond to the allegations as and when required by principles of procedural fairness;
- the person who made the report (where they can be contacted) and the Governance, Compliance & Audit Committee (or a representative of the Committee) receiving regular updates on the progress of the investigation. Persons allegedly involved in the reported Business Misconduct will also receive appropriate updates. The frequency and timeframe of updates may vary depending on the nature of the disclosure.

If the Business Misconduct you reported under this Standard is being investigated, the **Investigation Officer** may disclose certain information which is likely to lead to your identification (*with or without your consent*) if:

- it is reasonably necessary to do so for the purpose of investigating the reported Business Misconduct;
- the **Investigation Officer** does not disclose your identity; and
- the **Investigation Officer** has taken all reasonable steps to reduce the risk that you will be identified as a result of such a disclosure. Practically, the **Investigation Officer** may be able to investigate the matter more thoroughly or ably if you clearly consent to the disclosure of your identity (or information likely to lead to your identification) during the investigation. Where possible, the Investigation Officer may discuss this with you, taking into account your particular circumstances.

The timeframe for an investigation will vary depending on the nature of the report. John Holland endeavours to complete investigations within 90 days of receipt of a report of Business Misconduct. However, this time period may be exceeded dependent on the circumstances of the matter.

If you make a report under this Standard, you may be advised of the findings of the investigation (that is, whether the allegations were substantiated, partly substantiated, not able to be substantiated, or unsubstantiated), although full details of the outcome may not always be available for reasons relating to confidentiality, privacy and the legal rights of those concerned.

The method for documenting and reporting the findings of an investigation will depend on the nature of the report. Generally, at the conclusion of the investigation, the Investigating Officer will prepare a written report of their findings, which may be provided to the Company Secretary & Corporate Counsel or the Privacy Officer (where they have not acted as the relevant Investigation Officer), as well as the relevant decision-maker, subject to any applicable confidentiality requirements. Any investigation report is the property of John Holland and will not be provided to a person who has made a report or any other person the subject of a report.

John Holland's Employee Assistance Program is available for current employees and their immediate family members to access during this time.

## What Whistleblower Protections are available to you if you make a report in accordance with this Standard?

As explained above, if you are listed as a person who can make a report under this Standard, and you report known or reasonably suspected Business Misconduct to any of the **Recommended Contacts** or the **Other Contacts** (in accordance with this Standard), you will receive the Whistleblower Protections outlined below.

### Confidentiality of identity

Any **Recommended Contacts** or **Other Contacts** to whom you report known or reasonably suspected Business Misconduct under this Standard are not permitted to disclose your identity (or information likely to lead to your identification) unless:



- you consent to the disclosure; and/or
- the disclosure is required or permitted by law (including as set out above in this Standard at 'Will you receive the Whistleblower Protections if you make an anonymous report' and 'How are reports investigated').

Breach of these confidentiality requirements is illegal and may attract severe penalties.

In order to support confidentiality, a number of steps will be taken in relation to a report made by you under this Standard, including limiting access to your report and carefully reviewing and potentially de-identifying certain aspects of your report.

If you believe that the confidentiality of your identity has been breached, please immediately report the breach to the relevant **Recommended Contact** or **Other Contact** you made your report to or the **Investigation Officer** (as appropriate, if one has been appointed).

## Protection from victimisation

We encourage you to speak up about known or reasonably suspected Business Misconduct without fearing reprisal.

**Victimisation is strictly prohibited:** Our people are prohibited from causing (or threatening to cause) detriment to:

- anyone who makes a report of known or reasonably suspected Business Misconduct under this Standard;
- anyone who otherwise qualifies for whistleblower protections under applicable legislation;
- any other person (including those involved in receiving or investigating a whistleblower report or disclosure, or a colleague, supporter, friend or family member of a whistleblower),

because of (or for reasons including) the belief or suspicion that a person has made, or may make, proposes to make or could make, a protected whistleblower report or disclosure.

**Detriment may include:**

- dismissal of an employee;
- injury of an employee in their employment or alteration of their duties to their disadvantage;
- discrimination between an employee and other employees of the same employer;
- harassment or intimidation of a person;
- harm or injury to a person, including psychological harm;
- damage to a person's property, reputation, business, financial position, or any other damage.

**Please note:** this protection will not shield a whistleblower from the consequences of their own wrongdoing. John Holland may still take appropriate disciplinary action against a whistleblower who is found to have engaged in misconduct or unacceptable workplace behaviour. John Holland can also take appropriate action to protect a whistleblower from detriment and this will not amount to detriment in and of itself.



**Reporting alleged victimisation:** If you:

- have made a report under this Standard and believe that you have been victimised as a result; or
- believe that you have been victimised as a result of another person's protected whistleblower disclosure or report under this Standard,

please immediately report the alleged victimisation to any of the following (as appropriate in the particular circumstance):

- the relevant **Recommended Contact** or **Other Contact** you made your report to (as applicable);
- the **Investigation Officer** (if one has been appointed); or
- the National Advisory Service Employee Relations (**NASER**) ([NASER@jhq.com.au](mailto:NASER@jhq.com.au); 1300 062 737).

**Consequences of victimising conduct:** Any employee, director, officer, supplier or contractor of the John Holland Group who is found to have victimised a person for making a report under this Standard may be subject to disciplinary measures up to and including termination of employment or contract. Victimisation may also attract severe penalties.

If you suffer or are threatened with victimising conduct because of a report, you may also be able to seek compensation and other remedies through the courts if you suffer loss, damage or injury because of this, including if John Holland fails to take reasonable precautions and exercise due diligence to prevent the victimising conduct. You should seek legal advice if you are considering this.

## Protections provided by John Holland

John Holland seeks to protect whistleblowers from victimising conduct in a range of ways. This may include, at John Holland's discretion:

- implementing investigation processes where appropriate;
- monitoring and managing the behaviour of other employees;
- allowing a person to perform their duties from a different location;
- taking disciplinary action where appropriate for conduct that breaches the victimisation or confidentiality provisions in this Standard; and/or
- making support services available.

John Holland will look for ways to support all whistleblowers who make a report under this Standard, but it will not be able to provide non-employees with the same type and level of support that it provides to its employees. Where this Standard cannot be applied to non-employees, John Holland will still seek to offer as much support as reasonably practicable.

## Other protections

Information that is part of a protected whistleblower report made to ASIC, APRA or the AFP will not be admissible in evidence against an eligible whistleblower in criminal proceedings, or proceedings for the imposition of a penalty, other than proceedings concerning the falsity of the information disclosed. (In the case of tax-related matters, this protection applies only to disclosures made to the Commissioner of Taxation.)

An eligible whistleblower will not be subject to civil, criminal or administrative liability for making a protected whistleblower report. No contractual or other remedy can be enforced against an eligible whistleblower for making a protected whistleblower report. (In the case of tax-related matters, there is an additional protection against defamation proceedings where the whistleblower report is made in the absence of malice.)

Neither of the protections outlined above will shield whistleblowers from the legal consequences of any of their own wrongdoing (or personal tax liability) revealed by their whistleblower report.

## How will John Holland ensure fair treatment of employees who are mentioned in reports, or to whom such reports relate?

Where the **Investigation Officer's** preliminary inquiries determine a formal investigation is warranted, the **Investigation Officer** will (subject to any applicable confidentiality requirements) provide any employee who is the subject of the investigation with:

- information in relation to the substance of the allegations made against them; and
- the opportunity to respond to the allegations before the investigation is finalised, as and when required by principles of procedural fairness.

An employee who is named in a report can also access John Holland's Employee Assistance Program as required.

Where an employee is named in a report made under this Standard, but the **Investigation Officer's** preliminary inquiries determine that the suspicion is baseless or unfounded and that no formal investigation is warranted, then the matter will be closed out.

## How will false or malicious reports be dealt with?

You do not need to be certain that the information you have is accurate in order to make a report and you will not be penalised if a concern raised by you ultimately turns out to be incorrect if your disclosure was made with a reasonable belief or suspicion as to its contents. However, you must not make a report that you know is false, or malicious (and without reasonable grounds).

Disciplinary action (up to and including termination of employment or contract) may be taken against you if you make a report that you know to be false or malicious (and without reasonable grounds), or if you are found to have deliberately misled any person involved in dealing with your report under this Standard.

## How will this Standard be made available to our officers and employees?

This Standard is referred to in the Code, which is issued to all new employees upon commencement of their employment. The Code and this Standard are available to be viewed and downloaded from John Holland's external website and its internal intranet.

## What is the role of the Governance, Compliance & Audit Committee under this Standard?

The Governance, Compliance & Audit Committee is a sub-committee of the John Holland Group Pty Ltd Board of Directors. The Committee is responsible for the governance framework which supports practical compliance with the Code and applicable law. It also:

- monitors the progress of investigations into alleged Business Misconduct;
- determines appropriate action where very serious or systemic Business Misconduct is substantiated;
- monitors the implementation of such action, including referral to external responsible investigatory and enforcement authorities (where required); and
- periodically reviews the Code to ensure it remains a current and accurate reflection of John Holland's values and standards.

The Company Secretary & Corporate Counsel and the Privacy Officer will report to the Governance, Compliance and Audit Committee on an 'as needed' basis (at least quarterly) in relation to all whistleblower reports received under this Standard.