

## 1. Objective & Policy Summary

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Flinders Port Holdings Limited (**FPH**) and its related entities (**the Group**) is committed to the highest standards of conduct and to fostering an honest and ethical organisational culture.

FPH values honesty, integrity, respect and dignity and is committed to taking reasonable steps to address behaviour that does not align with these values.

This Whistleblower Policy (**Policy**) is an integral part of the Group's risk management and corporate governance framework. The Group commits to supporting Eligible Whistleblowers throughout the process of making a Protected Disclosure, and any subsequent investigation, and to protecting them from Detriment.

The objectives of this Policy are to:

- provide a framework for **Eligible Whistleblowers** to understand how the Group will support them if they make a **Protected Disclosure**, including the protections that may be afforded to them;
- identify how a **Disclosable Matter** can be reported;
- set out how the Group will act on receipt of a report about a Protected Disclosure, including procedures for receiving, handling and investigating such matters; and
- provide information on how Eligible Whistleblowers will receive feedback on the progress and/or outcome of any investigation arising from a Protected Disclosure.

## 1.1. Snapshot of Policy application

The following diagram may assist individuals in determining whether or not a report or disclosure may be covered by this Policy and entitled to protection under the whistleblower protection provisions in the Corporations Act. For more detailed information please refer to the Policy in full, particularly 2.2 and 2.3.

Are you an Eligible Whistleblower?

Are you a current or former:

- **Employee** of the Group;
- officer (e.g. a Director or Company Secretary) of the Group;
- supplier, or an employee of a supplier;
- associate of the Group; and/or
- spouse, relative or dependant of any of the people referred to above?

Is your report about a Disclosable Matter?

Do you have reasonable grounds to suspect that the information that you are disclosing about the Group concerns:

- misconduct; or
  - an improper state of affairs or circumstances,
- and is not solely about a **Personal Work-related Grievance**?  
For more information see 2.2 of this Policy.

Have you made the report to an Eligible Recipient?

Have you made the report or disclosure to an **Eligible Recipient** (listed at 2.2) and/or the Whistleblower Investigation Officer (contact details provided at 2.3) or via our FairCall service (details provided at 2.3).

## 2. Policy

### 2.1. Policy scope

This Policy applies to all Employees and officers of the Group, and any Eligible Whistleblowers who make a Protected Disclosure.

### 2.2. Protected Disclosures

A Protected Disclosure means a report or disclosure that qualifies for protection under whistleblower legislation and this Policy.

A Protected Disclosure is a disclosure of information by a **Discloser** (who is an Eligible Whistleblower) to an Eligible Recipient, where that Discloser has reasonable grounds to suspect that the information disclosed concerns a **Disclosable Matter**.

An Eligible Whistleblower who makes a Protected Disclosure is entitled to protection under the Corporations Act (see 2.5 for more information about protections).

The criteria for a Protected Disclosure are set out in the table below.

Criteria for Protected Disclosure	The requirements to meet the criteria
That the Discloser be an <b><u>Eligible Whistleblower</u></b>	<p>Must be a current or former:</p> <ul style="list-style-type: none"> <li>• Employee of the Group;</li> <li>• officer (e.g. a Director or Company Secretary) of the Group;</li> <li>• contractor, or an employee of a contractor, who has supplied goods or services to the Group or a related company or organisation (including paid or unpaid workers and volunteers);</li> <li>• associate of the Group, usually a person with whom the Group acts in concert; and/or</li> <li>• spouse, relative or dependant of any of the people referred to above.</li> </ul>
That the disclosure be made to an <b><u>Eligible Recipient</u></b> within the Group	<p>Includes:</p> <ul style="list-style-type: none"> <li>• an officer of the Group or a related body corporate;</li> <li>• an auditor, or a member of an audit team conducting an audit, of the Group or a related body corporate (including a member of the Audit, Risk &amp; Compliance Committee);</li> <li>• a Relevant Officer; and</li> <li>• a member of the Group Leadership Team.</li> </ul> <p><i>Disclosures may be made, in limited, specific circumstances, to a journalist or parliamentarian, where the disclosure is considered a 'public interest disclosure' or 'emergency disclosure' under the Corporations Act (see 2.4 for important information about the circumstances in which these disclosures may occur).</i></p>
That the disclosure be about a <b><u>Disclosable Matter</u></b>	<p>The Discloser must have <u>reasonable grounds</u> to suspect that the information that they are disclosing about the Group concerns:</p> <ul style="list-style-type: none"> <li>• misconduct; or</li> <li>• an improper state of affairs or circumstances.</li> </ul> <p>Examples of Disclosable Matters are set out at 2.2(a).</p> <p>'Reasonable grounds' means that a reasonable person in the Discloser's position would suspect that the information indicates misconduct or a breach of the law. A Discloser may still qualify for protection under the Corporations Act even if the information related to the Protected Disclosure turns out to be incorrect.</p>
That the disclosure not be solely about a Discloser's <b><u>Personal Work-Related Grievance</u></b> (see 4. Defined	<p>A Protected Disclosure will <u>not be solely about</u> a Personal Work-Related Grievance that the Discloser has with the Group.</p> <p>Examples of grievances that may be a Personal Work-Related Grievance are set out at 2.2(b).</p>

Criteria for Protected Disclosure	The requirements to meet the criteria
Terms for more information).	

### (a) Examples of Disclosable Matters

In addition to conduct that is illegal or breaches any law applicable to the Group, Disclosable Matters include conduct that may not involve a breach of law. For example, ‘misconduct’ or an ‘improper state of affairs or circumstances’ may indicate a systemic issue within the Group that a regulator should be made aware of. It may also relate to:

- dishonest or unethical behaviour and practices;
- conduct that may cause harm; or
- conduct that is in breach of the Group’s Code of Conduct.

Specific examples of a Disclosable Matter may include:

- illegal conduct, such as theft, dealing prohibited drugs, violence or threats of violence and criminal damage to property;
- fraud, money laundering or misappropriation of funds;
- bribery;
- non-compliance or breach of laws; or
- engaging in, or threatening, conduct that would cause Detriment to a Discloser (or an individual planning to make, or suspected to have made, a Protected Disclosure).

Disclosures that are not about Disclosable Matters do not qualify for protection under the Corporations Act or this Policy but may be protected under other legislation (eg. the *Fair Work Act 2009* (Cth)).

### (b) Matters this policy does not apply to

**Personal Work-Related Grievances** are not Disclosable Matters and are not covered under this Policy. Personal Work-Related Grievances means a grievance in relation to a person’s employment (current or former) that has implications for that person personally and not the Group itself.

Such grievances should be addressed via discussion with your team leader, manager or People & Culture (as appropriate). Employees may also access the Employee Assistance Program to obtain advice on how to best proceed with a Personal Work-Related Grievance.

Examples of grievances that *may* be Personal Work-Related Grievances and therefore may not qualify as a Protected Disclosure include:

- interpersonal conflict between the Discloser and another Employee;
- decisions (that do not involve a breach of workplace laws) in relation to:
  - the engagement, transfer or promotion of the Discloser;
  - the terms of engagement of the Discloser;

- the suspension or termination of the engagement of the Discloser; and/or
- discipline of the Discloser.

Whether or not a matter will be considered a Personal Work-Related Grievance will depend on all of the relevant facts and circumstances. There may be situations when disclosures about, or including, a Personal Work-Related Grievance still qualify for protection. For example, if:

- a Personal Work-Related Grievance includes information about misconduct, or information about misconduct also involves a Personal Work-Related Grievance;
- the Group breaches employment or other laws punishable by imprisonment for a period of 12 months or more, engages in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the Discloser’s grievance;
- the Discloser suffers from or is threatened with Detriment for making a disclosure; and/or
- the Discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

### 2.3. Making a Protected Disclosure

#### *Who to contact*

A disclosure may be made via FairCall (the Group’s external independent whistleblower reporting service) or directly to any Eligible Recipients, including the WIO and WPO.

In order to address any issues as soon as possible, the Group encourages disclosures to be made via the FairCall service in the first instance.

#### **The FairCall reporting service can be accessed as follows:**

- by phone: 1800 500 965
- web-based access: <https://www.kpmgfaircall.kpmg.com.au/flindersport>
- by post: The *FairCall* Manager, KPMG Forensic, PO Box H67, Australia Square, Sydney NSW 1213

The contact details for the WIO and WPO are set out below:

<b>Whistleblower Investigation Officer (WIO)</b> <i>Company Secretary</i>	Phone: (08) 8447 0614 Email: adam.cooper@fphgroup.com.au
<b>Whistleblower Protection Officer (WPO)</b>	Phone: (08) 8447 0693 Email: karen.ross@fphgroup.com.au

#### *Anonymous disclosures*

Disclosures may be made anonymously however, to verify whether the protections apply, the Discloser’s status as an Eligible Whistleblower may need to be confirmed (subject to the confidentiality requirements at 2.6).

To make an anonymous report or enquiry, disclosures may be made via FairCall or be marked confidential, to the attention of the WIO or WPO listed above, and posted to PO Box 19, Port Adelaide SA 5015 or emailed to the WIO or WPO. Where a disclosure comes from an email address from which the sender's identity cannot be determined, and the Discloser does not identify themselves in the email, it will be treated as an anonymous disclosure.

A Discloser can choose to remain anonymous while making a Disclosure, over the course of the investigation and after the investigation is finalised. Disclosers can refuse to answer questions they feel could reveal their identity and may adopt a pseudonym where appropriate. The adoption of a pseudonym may be appropriate where the Discloser's identity is known to their supervisor or the WPO, but the Discloser prefers not to disclose their identity to others.

If a Discloser chooses to make the report anonymously, whether through FairCall or through the WIO or WPO, this may place some practical limitations on the Group's ability to investigate the matters reported.

## 2.4. Disclosures made to external parties

### *Disclosures to regulators*

The Group acknowledges that a Discloser may make a disclosure directly to regulatory bodies, or other external parties in some circumstances, about a Disclosable Matter and qualify for protection under the Corporations Act without making a report to the Group. For example, to qualify for protection under the Corporations Act, disclosures of information relating to Disclosable Matters can be made to:

- the Australian Securities and Investment Commission (**ASIC**);
- the Australian Prudential Regulation Authority (**APRA**); or
- another body prescribed by regulation.

For more information about how ASIC handles whistleblower reports, please see ASIC's guidance on its website at <https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/how-asic-handles-whistleblower-reports/>.

It is important to note that disclosures to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act are protected (even in the event that a disclosure does not relate to a Disclosable Matter).

### *'Public interest' and 'emergency' disclosures*

Disclosures may be made, in limited, specific circumstances, to a journalist or parliamentarian, where the disclosure is considered a 'public interest disclosure' or 'emergency disclosure' under the Corporations Act. A number of criteria must apply to make such a disclosure, including (a) a Discloser must have previously made a report to ASIC, APRA or a prescribed body (b) at least 90 days must have passed since making that report, and (c) written notice must be provided to the body to which the disclosure was originally made. A Discloser should contact an independent legal adviser before making a 'public interest disclosure' or 'emergency disclosure'.

## 2.5. Protection of the Eligible Whistleblower and others

There are protections available to Eligible Whistleblowers, including the protections under the Corporations Act. These protections are:

- identity protection (confidentiality);
- protection from Detriment;
- compensation and remedies; and
- civil, criminal and administrative liability protection.

For example, a Discloser, or another Employee or person, can seek compensation and other remedies through the courts if:

- they suffer loss, damage or injury because of a Disclosure; and
- the Group failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

These protections apply not only to internal disclosures, but to disclosures to legal practitioners, regulatory and other external bodies, and 'public interest' and 'emergency' disclosures made in accordance with the Corporations Act. The Group encourages Disclosers to seek independent legal advice in relation to specific protections.

### ***Protection from Detriment***

The Group will take steps to assess the risk of Detriment to the Discloser or another person, including the subject(s) of the disclosure, in relation to a disclosure as soon as it is received.

The Group will take all reasonable steps to ensure the protection of an Eligible Whistleblower who makes a Protected Disclosure against any reprisal or Detriment. This includes reprisals such as actual or threatened dismissal, demotion, harassment, bullying, discrimination or victimisation, or any other action or conduct that causes Detriment or threatens to cause Detriment.

The Group will ensure the fair treatment of Employees who are mentioned in a Protected Disclosure, including those who are the subject of a disclosure, with the WIO ensuring the principles of natural justice and due process are upheld throughout the investigation process (see 2.7 and 2.9).

If a Discloser is implicated in any misconduct related to the Disclosable Matter, their liability for their own conduct is not affected by the making of the Protected Disclosure. However, in some circumstances, an admission may be a mitigating factor when considering disciplinary or other action. It is important to note that the whistleblower protections do not grant immunity for any misconduct a Discloser has engaged in that is revealed in their Disclosure.

## 2.6. Confidentiality

As required under law, all Protected Disclosures will be treated as confidential, unless an exception as set out below applies. An Eligible Recipient who receives a Protected Disclosure will not disclose any information:

- about the identity of the Discloser; or
- that is likely to lead to the identification of the Discloser,

other than where such a disclosure:

- is made to ASIC;
- is made to a member of the Australian Federal Police (within the meaning of the *Australian Federal Police Act 1979*);
- is made to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of this Policy;
- is made with the consent of the relevant Discloser;
- is reasonably necessary to conduct an investigation under this Policy (provided the information disclosed is not the identity of the Discloser and all reasonable steps are taken to reduce the risk that the Discloser will be identified); or
- where the Relevant Officer or a member of the Group is required or authorised to disclose that information by law.

A Discloser may lodge a complaint about a breach of confidentiality under this Policy by following the process for making a Protected Disclosure (see 2.3) and may also lodge such a complaint with a regulator, such as ASIC, APRA or the ATO, for investigation.

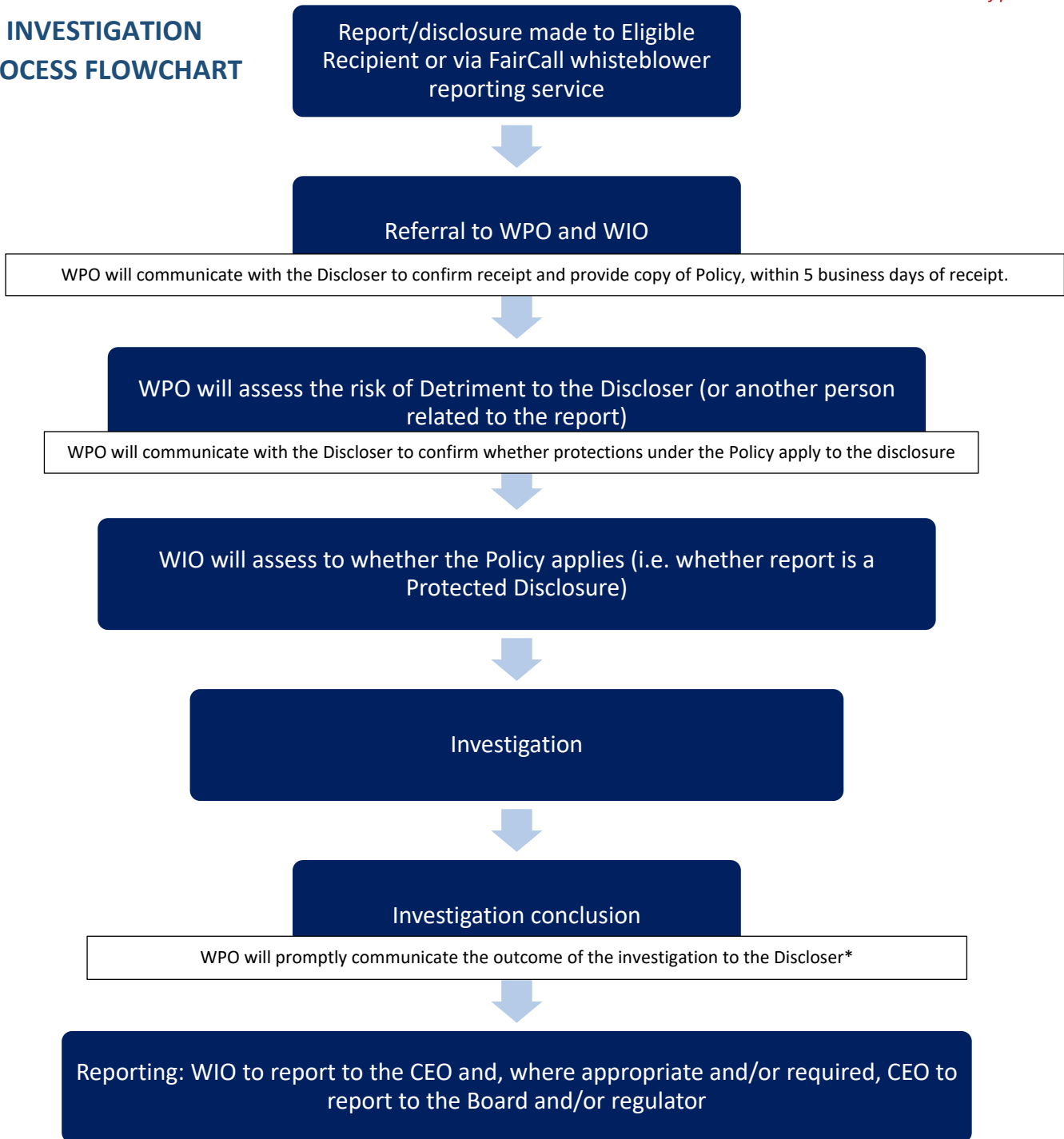
## 2.7. Investigation process

The Group will investigate all reports of Disclosable Matters made in accordance with this Policy. Investigations will commence as soon as practicable after a Protected Disclosure is received by an Eligible Recipient. The investigation will be conducted in a timely, thorough, confidential, objective and impartial manner recognising the principles of natural justice and best practice investigative techniques. Once complete, the results of the investigation will be reported to the CEO and, where appropriate, reported by the CEO to the Board. Investigation documentation will be stored securely to prevent unauthorised access.

Where the Discloser has provided a means of contacting them, the Discloser will be kept updated regarding the progress and outcome of the investigation (see Investigation Process Flowchart). It is important to note that the Group may not be able to undertake an investigation if it is not able to contact the Discloser.



## INVESTIGATION PROCESS FLOWCHART



### 2.8. False reports

Individuals that deliberately make a false report will not be able to access the whistleblower protections under the Corporations Act or this Policy. This will occur where a Discloser reports information they know to be untrue. This does not include situations where a Discloser has reasonable grounds to suspect misconduct but their suspicions are incorrect.

If an Employee is found to have deliberately made a false or dishonest report regarding a Disclosable Matter, disciplinary action may be taken against the Employee in accordance with relevant Group policies and employment legislation.

## 2.9. Roles and responsibilities

<b><u>Eligible Recipient</u> will</b>	<ul style="list-style-type: none"> <li>Refer all potential Protected Disclosures to the WIO.</li> <li>Ensure confidentiality obligations are met (in accordance with 2.6).</li> </ul>
<b><u>WIO</u> will</b>	<ul style="list-style-type: none"> <li>Monitor and receive disclosures from the FairCall service and whistleblowing channels and ensure the integrity of the whistleblowing channels.</li> <li>Conduct initial review of disclosures to determine whether Policy applies and assess the risk of Detriment.</li> <li>Conduct investigations into Protected Disclosures.</li> <li>Ensure confidentiality obligations are met (in accordance with 2.6).</li> <li>Ensure the fair treatment of Employees who are mentioned in a disclosure, including those who are the subject of a disclosure.</li> <li>Report on investigation outcomes.</li> </ul>
<b><u>WPO</u> will</b>	<ul style="list-style-type: none"> <li>Protect and support the Discloser, and other Employees mentioned in a disclosure, from Detriment.</li> <li>Communicate/correspond with Discloser on receipt of a disclosure, during any investigation and in relation to any investigation finding.</li> <li>Ensure confidentiality obligations are met (in accordance with 2.6).</li> </ul>
<b><u>The Board</u> will</b>	<ul style="list-style-type: none"> <li>Monitor the operation of the Policy and review every 2 years.</li> <li>Approve changes to the Policy.</li> </ul>
<b><u>Discloser</u> (meaning a person who makes a report/disclosure, whether or not they are an Eligible Whistleblower) must</b>	<ul style="list-style-type: none"> <li>Have reasonable grounds to suspect the disclosure concerns a Disclosable Matter.</li> <li>Provide a means for the Group to contact them.</li> <li>Not knowingly submit a false report.</li> </ul>
<p>Note: Where a report / disclosure relates to the WIO and/or WPO then the CEO shall undertake the role of WIO and/or WPO as the case may be.</p>	

## 3. Application, Monitoring and Implementation

### 3.1. Policy application

Compliance with this Policy is mandatory.

### 3.2. Policy monitoring

Compliance with this Policy will be monitored on an ongoing basis. Any breaches will be reported to the CEO (and Board as applicable) to determine the appropriate action in response. Where appropriate, the Board will be advised of Protected Disclosures made and action taken in conjunction with the annual review of this Policy.

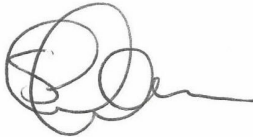
### **3.3. Policy implementation**

This Policy will be circulated to all Employees and links to the Policy uploaded to the FPH website and the Group's intranet. This Policy will be made available to all Employees and included in induction and/or onboarding materials for new Employees. There will be ongoing internal training and awareness in relation to the Policy.

## **4. Review**

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This Policy shall be reviewed by the Board as necessary, including in response to any publication of relevant new guidance from ASIC and, in any event, at least once every two years.



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**Stewart Lammin, Chief Executive Officer**

Date endorsed: 8/3/2022

Review Date: 8/3/2024

## 5. Defined Terms

The following table sets out the definitions of the terms used in this Policy.

TERM	DEFINITION
<b>Board</b>	The Board of Directors of the <b>Group</b> .
<b>Corporations Act</b>	The <i>Corporations Act 2001</i> (Cth).
<b>Detriment</b>	<p>Includes (but is not limited to):</p> <ul style="list-style-type: none"> <li>• dismissal of an <b>Employee</b>;</li> <li>• injury of an <b>Employee</b> while working for the Group;</li> <li>• changes to an <b>Employee</b>'s position or duties to their disadvantage;</li> <li>• discrimination of an <b>Employee</b>;</li> <li>• harassment or intimidation of an individual;</li> <li>• harm or injury to an individual, including psychological harm;</li> <li>• damage to an individual's property, reputation, business or financial position; and/or</li> <li>• any other damage to an individual.</li> </ul> <p>Does not include, for example:</p> <ul style="list-style-type: none"> <li>• administrative action that is reasonable for the purpose of protecting a Discloser from detriment; and</li> <li>• managing a Discloser's unsatisfactory work performance, if the action is in line with the Group's performance management framework.</li> </ul>
<b>Director</b>	A member of the <b>Board</b> .
<b>Discloser</b>	Means an individual who makes a report/disclosure of information concerning misconduct or an improper state of affairs or circumstances in relation to the Group.
<b>Eligible Recipient</b>	<p>Includes:</p> <ul style="list-style-type: none"> <li>• an officer of the <b>Group</b> or a related body corporate;</li> <li>• an auditor, or a member of an audit team conducting an audit, of the <b>Group</b> or a related body corporate (including a member of the Audit, Risk &amp; Compliance Committee);</li> <li>• a <b>Relevant Officer</b>; and</li> <li>• a <b>Senior Manager</b> of the <b>Group</b> (i.e. a member of the Group Leadership Team).</li> </ul>
<b>Eligible Whistleblower</b>	<p>A current or former:</p> <ul style="list-style-type: none"> <li>• <b>Employee</b> of the <b>Group</b>;</li> <li>• officer (i.e. a Director or the Company Secretary) of the <b>Group</b>;</li> <li>• contractor, or an employee of a contractor, who has supplied goods or services to the <b>Group</b> or a related company or organisation (including paid or unpaid workers and volunteers);</li> <li>• associate of the <b>Group</b>, usually a person with whom the <b>Group</b> acts in concert; and/or</li> <li>• spouse, relative or dependant of any of the people referred to above.</li> </ul>

TERM	DEFINITION
<b>Employee</b>	Means a person who is an employee of the <b>Group</b> .
<b>FPH</b>	Means Flinders Ports Holdings Pty Ltd.
<b>Group</b>	Means the group of related entities within the FPH group.
<b>Personal Work-Related Grievance</b>	<p>Means that the information concerns a grievance about any matter in relation to the <b>Discloser's</b> employment, or former employment, having (or tending to have) implications for the discloser personally; and</p> <p>(a) the information:</p> <ul style="list-style-type: none"> <li>• does not have significant implications for the <b>Group</b>, or another regulated entity, that do not relate to the <b>Discloser</b>; and</li> <li>• does not concern conduct, or alleged conduct, that would constitute conduct specified at 1317AA(5) of the <b>Corporations Act</b>, namely conduct that:</li> </ul> <p>(b) constitutes an offence against, or a contravention of, a provision of any of the following:</p> <ol style="list-style-type: none"> <li>i. the Corporations Act;</li> <li>ii. the ASIC Act;</li> <li>iii. the <i>Banking Act 1959</i>;</li> <li>iv. the <i>Financial Sector (Collection of Data) Act 2001</i>;</li> <li>v. the <i>Insurance Act 1973</i>;</li> <li>vi. the <i>Life Insurance Act 1995</i>;</li> <li>vii. the <i>National Consumer Credit Protection Act 2009</i>;</li> <li>viii. the <i>Superannuation Industry (Supervision) Act 1993</i>;</li> <li>ix. an instrument made under an Act referred to in any of subparagraphs (i) to (viii); or</li> </ol> <p>(c) constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; or</p> <p>(d) represents a danger to the public or the financial system; or</p> <p>(e) is prescribed by regulations.</p>
<b>Protected Disclosure</b>	Means a report or disclosure that qualifies for protection under whistleblower legislation and this Policy.
<b>Relevant Officer</b>	Includes the CEO, member of the Board of Directors, Company Secretary or <b>Senior Manager</b> .
<b>Senior Manager</b>	Includes a member of the Group Leadership Team.