

# WHISTLEBLOWERS POLICY



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# 1 INTRODUCTION

## 1.1 Scope

Contract Resources' handling of Reportable Conduct

## 1.2 Purpose

To provide the means for employees to report suspected misconduct or an improper state of affairs or circumstances ('**Reportable Conduct**') without the fear of reprisal.

## 1.3 Context

Contract Resources' whistleblower program promotes and supports a culture of honest and ethical behaviour, corporate compliance, good corporate governance and the highest standards of conduct in all business activities.

## 1.4 Responsibilities

<b>Employee, officer, supplier, contractor</b>	<ul style="list-style-type: none"><li>• Report any concerns to an Eligible Recipient or Speak Up.</li><li>• Maintain the confidentiality and anonymity of whistleblowers.</li><li>• Comply with <a href="#">Code of Business Conduct</a>, which requires you to support a culture of honest and ethical behaviour, corporate compliance, good corporate governance and promote the highest standards of conduct in all business activities.</li></ul>
<b>Eligible Recipient</b>	<ul style="list-style-type: none"><li>• Deloitte Digital hotline (Speak Up).</li><li>• A member of the Senior Management Team.</li><li>• An external auditor or any member of the external audit team.</li></ul>
<b>Investigator</b>	<ul style="list-style-type: none"><li>• Investigate Whistleblower reports within the framework endorsed by the Whistleblower Committee.</li></ul>
<b>Whistleblower Committee</b>	<ul style="list-style-type: none"><li>• Support the Whistleblower Coordinator to review, scope and triage Whistleblower reports, and determine appropriate actions.</li><li>• Oversee management of Whistleblower investigations and reporting.</li><li>• Ensure compliance with regulatory notification obligations where required.</li></ul>
<b>Whistleblower Coordinator</b>	<ul style="list-style-type: none"><li>• Coordinate receipt capture and secure storage of all Whistleblower reports.</li><li>• Chair the Whistleblower Committee to coordinate the review, scoping and action of Whistleblower reports.</li><li>• Facilitate updates provided to Whistleblowers where possible.</li><li>• Monitor and deliver implementation, compliance training activities in relation to this procedure.</li></ul>
<b>Whistleblower Protection Officer</b>	<ul style="list-style-type: none"><li>• Monitor the wellbeing of Whistleblowers.</li><li>• Receive reports of actual or threatened detrimental action, in relation to whistleblowing which is in breach of this policy.</li></ul>

## 1.5 Commitment

Contract Resources is committed to detecting and responding to Reportable Conduct and promoting a culture where it is safe to speak up.

We all have an obligation to report Reportable Conduct and this procedure sets out:

- Who is protected as a Whistleblower;
- What matters can be reported;
- How to report;
- What happens once a report is made; and
- Protection available to Whistleblowers.

# 2 WHISTLEBLOWER PROGRAM

## 2.1 Who Can Be a Whistleblower?

A Whistleblower is anyone who is or was:

- An employee;
- An officer;
- An associate;
- A supplier or contractor;
- A volunteer; or
- A relative or dependant of any of the above of Contract Resources ('Eligible person').

## 2.2 What is Reportable Conduct?

For the purpose of this Policy, Reportable Conduct that must be reported to Contract Resources, includes but is not limited to conduct that is:

- Dishonest, fraudulent or corrupt, including bribery or other activity in breach of the [\*\*PRO.Code of Business Conduct\*\*](#).
- Illegal activity, such as theft, violence, criminal damage to property or other breaches of state or federal law.
- Behaviour deemed to be in breach of Contract Resources' policies or procedures;
- Potentially damaging to Contract Resources, a Contract Resource employee or third-party, such as unsafe work practices, environmental damage, health risks or abuse of Contract Resources' property or resources.
- Any conduct that may cause financial loss to Contract Resources, damage its reputation or be otherwise detrimental to Contract Resources' interests.

It does not apply to personal work-related grievances, including bullying, harassment, discrimination, violence or aggression, unless they relate to a report of Reportable Conduct.

## 2.3 Anonymity and Confidentiality

### **Your details will always remain confidential.**

Your report will be treated anonymously unless agreed otherwise. You can choose to remain anonymous, but we do encourage you to disclose your identity. This will help us monitor your wellbeing and protect you against reprisal.

If you do choose to disclose your identity, the only people who will know your details are:

- The Speak Up Administrator;
- The Investigator;
- The Whistleblower Protection Officer; and
- A limited number of other people who have access to information recorded under this procedure.

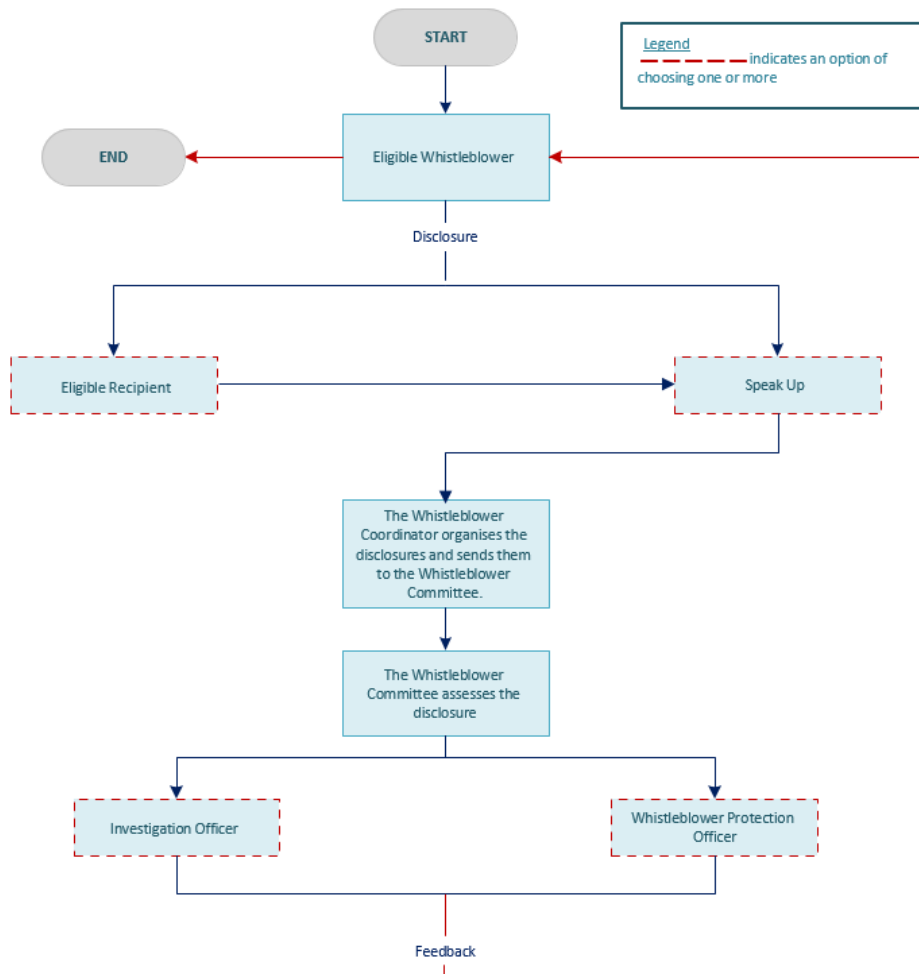
By making a report under this Policy you consent to this information being recorded and being accessible by these people including your identity (unless you elect to remain anonymous) to those persons required to access the records .

All information received from you, as well as the fact that you have made a disclosure and any record produced as part of an investigation, is held securely with access restricted to those persons required to access the records for the purposes of this program.

If you choose to disclose your identity, your identity will not be disclosed to anyone else unless:

- Contract Resources is legally obliged to disclose your identity;
- The disclosure is required if and when Contract Resources are required or decide to report the matter to a regulator or law enforcement body;
- Disclosure is necessary to prevent or lessen a threat to a person's health, safety or welfare; or
- You consent to the disclosure.

# 3 MAKING A REPORT



## 3.1 How Do I Speak Up?

To make a report, you must have reasonable grounds to suspect Reportable Conduct. This means you have some basis for making the report, but you do not need to prove the conduct occurred.

Reports of Reportable Conduct should include (to the extent possible) specific information such as dates, places, persons, witnesses and amounts, in order to consider next steps.

Nothing in this Policy should be taken as restricting you from making a report to a regulator, e.g. Australian Securities and Investments Commission or Australian Taxation Office, or any other person in accordance with any relevant law, regulation or other requirement. However, we encourage you to first report to Speak Up or other Eligible Recipients.

### 3.1.1 Anonymity

**Your details will always remain confidential.**

You can opt to remain anonymous if you wish and your identity will be protected in accordance with this Policy at all stages of the process, starting from your initial report and continuing through any investigation that takes place. However, we do encourage you to disclose your identity so that we can better monitor your wellbeing and protect you against reprisal. It will also help us get further information from you, should this be required.

There are several confidential reporting channels.

Reports of Reportable Conduct can be made to the following Eligible Recipients:

- A member of the Senior Management Team (SMT).
  - If you make a report of Reportable Conduct to an Eligible Recipient, other than Speak Up, the Eligible Recipient will forward your report to Speak Up for action under this Policy.
- Deloitte Digital hotline (Speak Up).
  - Speak Up is an independent, anonymous and secure Whistleblower service delivered by Deloitte and is available anytime through the following channels:

Channel	Contact details
<b>Phone</b>	Australia 1800 721 206
	New Zealand 0800 477 787
	Saudi (UAE) 80006100471
	Oman +61 3 9667 3608
	Kuwait +61 3 9667 3608
	Qatar +61 3 9667 3608
<b>Email</b>	<a href="mailto:cr@deloittedigital.com">cr@deloittedigital.com</a>
<b>Online</b>	<a href="http://www.cr.deloittedigital.com">www.cr.deloittedigital.com</a>

### 3.2 Protection and Support

Contract Resources is committed to providing support to, and protecting the dignity, wellbeing, career and reputation of, anyone who reports Reportable Conduct. Anyone reporting Reportable Conduct should feel confident that they can do so without fear of retaliation, even if they turn out to be mistaken.

**All reports made under this procedure are treated seriously.**

We understand that you may be worried about possible repercussions from reporting Reportable Conduct. For confidential counselling, call Contract Resources’ Employee Assistance Program, provided by Drake Work Wise.

For every report received, the Whistleblower Coordinator will assess the risk of detrimental conduct to the Whistleblower and take appropriate actions to provide protection. A Whistleblower Protection Officer may also be assigned to monitor the welfare of a whistleblower, receive reports of actual or threatened detrimental action and provide feedback on the progress and results of the investigation.

No detrimental action will be taken by Contract Resources against a Whistleblower in relation to a report of Reportable Conduct, whether substantiated or not substantiated by any subsequent investigation.

Detrimental action includes:

- Dismissal of an employee;
- Injury of an employee in his or her employment;
- Alteration of an employee's position or duties to his or her 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; or
- Damage to a person's property.
- Damage to a person's reputation;
- Damage to a person's business or financial position;
- Any other damage to a person.

However, disciplinary action, including termination, may be taken against an employee for making false, malicious or vexatious allegations.

Anyone found to have victimised or disadvantaged someone for making or proposing to make, a report, under this Policy will be subject to disciplinary action in accordance with [Disciplinary Management](#)

### 3.3 After a Report Is Made

Once a report of Reportable Conduct has been received, the Speak Up Administrator will send a report to the Whistleblower Disclosure Coordinator. The Whistleblower Disclosure Coordinator will be responsible for assessing whether the matter will be handled under this Policy or referred as a personal work-related grievance.

The Whistleblower Disclosure Coordinator in conjunction with the Whistleblower Committee will review the disclosure report, assess the risk of detrimental conduct to the whistleblower and determine what action is required.

Any investigation will be conducted in an objective and fair manner and otherwise, as is reasonable and appropriate having regard to the nature of the Reportable Conduct and the circumstances. An investigation may be conducted using internal or external resources. Any person named in a report will be afforded procedural fairness in relation to any investigation conducted.

Feedback will be provided to Whistleblower before, during and after the investigation, where possible.

#### 3.3.1 Findings

Findings of the investigation will be recorded in an anonymised report, which is provided to Contract Resources' Audit Committee, unless the Board Chairman or the Audit Committee Chairman indicates otherwise.

Reportable Conduct involving Contract Resource Directors will be provided to the Chairman of the Board or the Chairman of the Audit Committee, with reports involving executive leaders and Internal Audit team members provided to the Chairman of the Audit Committee.

### 3.4 Still have questions?

Please make sure that you read the full policy as it includes what Reportable Conduct is, who can and how to report as well as whistleblower safeguards. You can contact your General Manager or HR team if you have any questions relating to the Whistleblower program.