



# 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.

As evidenced in its Vision and Values Statement, Atlas Arteria is committed to the highest standards of ethical practices and honest relationships and to the protection of individuals who report wrongdoing or suspected wrongdoing. This Policy is an important tool in helping Atlas Arteria to achieve this.

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

- to encourage employees to speak up about wrongdoing or suspected wrongdoing in an environment free from retribution;
- to provide assurance to those who report that they will be protected from detrimental treatment;
- to provide a framework for compliance with obligations prescribed under relevant laws;
- to ensure reports can be dealt with appropriately and on a timely basis; and
- to 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, an Atlas Arteria entity as well as spouses, children or dependants of any of those people. However, all the Annexures do not apply to everyone.

- 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 dependants 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 involves:

- Dishonest, corrupt, fraudulent, or other illegal or unethical conduct or activity including theft, financial fraud, and soliciting, accepting or offering a bribe.
- Failure to comply with a law or regulation.
- Impeding internal or external audit processes.
- Improper behaviour relating to accounting, internal accounting controls, actuarial or audit matters, including falsifying financial records.
- Conduct that indicates a significant risk to public safety or the stability of, or confidence in, the financial system.
- Conduct that is contrary to, or in breach of, Atlas Arteria's Code of Conduct and /or Policies.
- Conduct involving substantial risk to the environment.
- A substantial mismanagement of Atlas Arteria's resources.
- Conduct that is detrimental to Atlas Arteria's financial position or reputation.
- 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;
- Conflicts of interest.
- Concealment of wrongdoing.
- Sexual harassment.
- Bullying, discrimination, harassment or vilification.

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- Any other kind of misconduct or an improper state of affairs or circumstances.

Reportable Conduct is unacceptable to Atlas Arteria and persons making reports of such matters will be afforded the protections set out in this Policy relevant to their jurisdiction.

You do not need proof of Reportable Conduct to report it. It is sufficient if you have reasonable grounds to believe that Reportable Conduct occurred. Reportable Conduct does not need to involve a breach of a particular law.

Disclosures relating *solely* to personal work-related grievances such as decisions relating to transfers, promotions or terms of employment are not included within the scope of this Policy. However, if a personal work-related grievance includes other information about misconduct or involves a breach of employment or other laws, for example, it may still qualify for protection.

### 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 wrongdoing 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 below:

Clayton McCormack, General Counsel and Company Secretary

**Email:** [cmccormack@atlasarteria.com](mailto:cmccormack@atlasarteria.com)

Nadine Lennie, Chief Financial Officer

**Email:** [nlennie@atlasarteria.com](mailto:nlennie@atlasarteria.com)

Vincent Portal-Barrault, Chief Operations Officer

**Email:** [vpportal@atlasarteria.com](mailto:vpportal@atlasarteria.com)

Catherine Brain, Talent and Development Director

**Email:** [cbrain@atlasarteria.com](mailto:cbrain@atlasarteria.com)

James Lerner, US Operations Director

**Email:** [jlerner@atlasarteria.com](mailto:jlerner@atlasarteria.com)

Ariane Barker, Chair, Audit and Risk Committee

**Email:** [abarker@atlasarteria.com](mailto:abarker@atlasarteria.com)

Reports may also be posted to c/- Level 5, 141 Flinders Lane, 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 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 – Speak Up

Atlas Arteria recognises that employees may not feel comfortable reporting a concern of wrongdoing to one of the Protected Whistleblower 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 Deloitte called "Speak Up". Eligible whistleblowers may report wrongdoing either in writing or verbally in any language 24 hours a day on a confidential and anonymous basis. Further details can be found on posters located at all Atlas Arteria sites or online at [www.atlasarteriaspeakup.deloitte.com.au](http://www.atlasarteriaspeakup.deloitte.com.au).

#### Making a Report via the Atlas Arteria 'Speak-Up' Website

You can make a written report on the Atlas Arteria Speak Up website. To do so go to [www.atlasarteriaspeakup.deloitte.com.au](http://www.atlasarteriaspeakup.deloitte.com.au), click "Log a disclosure/suspicion" and follow the prompts.

#### Making a Report by E-mail

Alternately, you can send an e-mail to:

[atlasarteriaspeakup@deloitte.com.au](mailto:atlasarteriaspeakup@deloitte.com.au)

You should include as much information as possible in the e-mail. Please note, while 'Speak Up' will not provide your email address to Atlas Arteria without your consent, your identity may not be secure as e-mail usage records are often available to third parties, for example, if you use your Atlas Arteria computer to send an email the information may be retained on Atlas Arteria's servers.

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### Making a Report via a Dedicated Toll Free Number

To report suspected misconduct by telephone, simply dial the following number:

- **Australia (Freecall):** 1800 954 564
- **USA (Freecall):** (+)1-888-746-5630
- **Bermuda Direct Dial (international call changes may apply):** +61 3 9667 3665
- **France (Freecall):** 0805 985478
- **Germany and Luxembourg: 0800 1844 986**

### Making a Report via Post

You can send a whistleblower report by letter to:

Atlas Arteria Speak Up  
Reply paid 12628 A'Beckett Street  
Victoria 8006

Disclosures may be made on an anonymous basis to any of the Whistleblower Protection Officers or via the Whistleblower Service.

### 1.6 Further Information

A discloser should contact a Whistleblower Protection Officer if they wish to obtain additional information before formally making a report.

### 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 wrongdoing 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 his or her report (unless the report is made anonymously and contact details are not provided).

Upon request of 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.
- The Reportable Conduct cannot be proven, but there is enough suspicion to warrant further ongoing surveillance or investigation.
- 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.

Following completion of an investigation, and where appropriate having regard to the

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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. However, there may be circumstances where it may not be appropriate to provide details of the outcome to that person.

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

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 any reprimand, reprisal, change in work duties, change in employment amenities, change in reporting requirements, damage to career prospects or reputation, 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 administration 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**.

### 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 his or her 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 his or her identity.

A person 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;
- (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.

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 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 an employee 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

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- Otherwise exercising his or her 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.

Conversely, a report of Reportable Conduct that is not made in good faith may be subject to disciplinary action.

### 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.

### 1.14 Fair Treatment of Individuals Mentioned in Disclosure

Atlas Arteria will ensure the fair treatment of its employees 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 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 servers. The Policy is also available at [www.atlasarteria.com](http://www.atlasarteria.com).

### 1.16 Training

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

### 1.17 Review

This policy will be reviewed once every two years and submitted to the Atlas Arteria Audit and Risk Committees for approval.

**ADOPTED:** May 2021 (reviewed by the Audit and Risk Committees and approved by the Atlas Arteria Boards in October 2020)

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**Whistleblower Policy****ANNEXURE A****(SUPPORT / PRACTICAL PROTECTION FOR DISCLOSERS AND FAIR TREATMENT FOR SUBJECTS – 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 management 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.

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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.
- The GDPR may require the discloser's identity to be disclosed to the person being investigated so disclosers 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 the Australian Federal Police (AFP); 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);
- Criminal liability (eg. Attempted prosecution of the discloser for unlawfully releasing information); 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.

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### Other things to note

- 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 Corporations Act (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
<p>Current or former:</p> <ul style="list-style-type: none"> <li>Officer, employee or associate of ATLAX or a related body corporate of ATLAX that is registered in Australia<sup>1</sup>;</li> <li>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</li> <li>relative or dependant of any of the above persons or of such person's spouse</li> </ul>	<p>An <b>"Eligible Recipient"</b> being:</p> <ul style="list-style-type: none"> <li>a Whistleblower Protection Officer (refer above);</li> <li>an officer or senior manager (as defined below) of ATLAX or a related body corporate of ATLAX; or</li> <li>the auditor or actuary of ATLAX or a related body corporate of ATLAX;</li> </ul> <p>or:</p> <ul style="list-style-type: none"> <li>ASIC, APRA or a prescribed Commonwealth authority; or</li> <li>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.</li> </ul> <p><b>"Officer or senior manager"</b> 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 <b>Eligible Recipient</b> 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"> <li>concerns misconduct or an improper state of affairs or circumstances in relation to ATLAX or a related body corporate of ATLAX; or</li> <li>indicates ATLAX or a related body corporate of ATLAX has engaged in conduct that: <ul style="list-style-type: none"> <li>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</li> <li>is an offence under any Commonwealth law, punishable by at least 12 months of imprisonment; or</li> <li>represents a danger to the public or the financial system; or</li> <li>is prescribed by the regulations.</li> </ul> </li> </ul> <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 employment or other laws, for example, it may still qualify for protection.</p>

<sup>1</sup> 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.

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TAX ADMINISTRATION ACT		
Eligible Whistleblower	Eligible Recipients	Disclosable Matter
Refer criteria above.	<p>The Commissioner for Taxation; A legal practitioner; or A 'Tax Eligible Recipient' being, in respect of the ATLAX or its related bodies corporate:</p> <ul style="list-style-type: none"> <li>• an auditor;</li> <li>• a registered tax agent;</li> <li>• a BAS agent;</li> <li>• a Whistleblower Protection Officer (refer above);</li> <li>• a director, officer or senior manager or any other employee or officer who has functions or duties that relate to tax affairs; or</li> <li>• 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.</li> </ul>	<ul style="list-style-type: none"> <li>• If made to the Commissioner, information that the discloser considers that will assist the Commissioner in performing their functions or duties.</li> <li>• If made to a Tax Eligible Recipient, information the discloser suspects, on reasonable grounds, indicates misconduct, or an improper state of affairs or circumstances, in relation to the <b>tax affairs</b> of the ATLAX or one of its related bodies corporate or an associate of ATLAX or one of its related bodies corporate; or</li> <li>• If made to a legal representative, for the purpose of obtaining legal advice or representation in respect of Part IVD of the <i>Tax Administration Act</i> (Cth).</li> </ul>

## 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:
<b>Public Interest Disclosures</b>	<ul style="list-style-type: none"> <li>• made a disclosure to ASIC, APRA or a prescribed Commonwealth authority pursuant to Annexure A.1 above; and</li> <li>• 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</li> <li>• you believe on reasonable grounds that it is in the public interest to make a further disclosure; and</li> <li>• 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.</li> </ul>	<ul style="list-style-type: none"> <li>• a member of the Commonwealth Parliament, or the Parliament of a State or Territory; or</li> <li>• a journalist.</li> </ul>	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.
<b>Emergency Disclosures</b>	<ul style="list-style-type: none"> <li>• made a disclosure to ASIC, APRA or a prescribed Commonwealth authority pursuant to Annexure A.1 above; and</li> <li>• you have reasonable grounds to believe that there is a substantial and imminent danger to public health or safety or the environment; and</li> <li>• 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</li> <li>• 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.</li> </ul>	<ul style="list-style-type: none"> <li>• a member of the Commonwealth Parliament, or the Parliament of a State or Territory; or</li> <li>• a journalist.</li> </ul>	Only the information necessary to inform the member of Parliament or a journalist of the substantial and imminent danger.