



Whistleblower Policy

Gale Pacific Limited

ACN 082 263 778

1. POLICY STATEMENT

GALE Pacific Limited and any associated entity of Gale Pacific Limited (**GALE**) is committed to providing a safe environment where individuals are encouraged to speak up and report conduct that causes them concern.

Raising questions and concerns reinforces our commitment to act ethically in every business situation. Fearless reporting of a Disclosable Matter, and the early detection of potential issues allows GALE to address concerns before they become larger problems, and to take corrective action if necessary. GALE is committed to maintaining a culture where all our people are comfortable asking questions, speaking up and working toward solutions.

2. PURPOSE

The purpose of the Whistleblowing Policy (**Policy**) is to recognise and enable the ability of individuals to observe or detect improper conduct at GALE, or our client's premises, and to provide individuals with the ability to safely and confidentially report any Disclosable Matter to an authorised person or organisation without fear of reprisals, repercussion or Detrimental Conduct.

This Policy should be read in conjunction with the Whistleblower Disclosure Procedure which provides guidance to individuals on how to report and handle any Disclosable Matter. GALE endeavours to maintain an open working environment for the legitimate reporting by all directors, employees or contractors, of any Disclosable Matter.

3. SCOPE

This Policy applies to all officers, directors, employees of GALE, an individual who is an associate of GALE as defined in the Act, suppliers and contractors (including their personnel) and whether the services are paid or unpaid (**Workers**). It also applies to any relatives or dependants of the Workers or dependents of a Worker's spouse. It also covers any other person as prescribed by the Regulations.

4. DEFINITIONS

Act means the *Corporations Act 2001* (Cth) as amended from time to time.

Regulations means the *Corporations Regulations 2001* (Cth) as amended from time to time.

Whistleblower means a person who is or has been a person to whom this Policy applies as outlined in section 3 who makes a Disclosure under this Policy.

Disclosure/s means when a Whistleblower notifies a person or organisation identified in section 8 of this Policy of a Disclosable Matter

Disclosable Matter is the information the Whistleblower has reasonable grounds on which to suspect misconduct, or an improper state of affairs or circumstances in relation to GALE. See the Disclosable Matter section below for a full explanation.

5. RESPONSIBILITIES

GALE will:

- a. make this Policy available via the intranet and company website;
- b. encourage our directors, officers, employees and contractors to report instances of actual or suspected Disclosable Matter;
- c. protect individuals that report actual or suspected Disclosable Matter from any form of victimisation, even if the report made proves to be unfounded;
- d. treat all Disclosures seriously;
- e. investigate Disclosures promptly, thoroughly and consistently with applicable law and GALE's Whistleblower Disclosure Procedure;
- f. take appropriate corrective or disciplinary action for Policy violations;
- g. treat the identity, if disclosed, of the Whistleblower as confidential unless the Whistleblower indicates (or the law requires) otherwise;
- h. treat any person named in a Disclosure fairly;
- i. provide for a Disclosure to be made anonymously, though an anonymous report may impair our ability to investigate the matter;
- j. keep investigations confidential so far as is practicable;
- k. not tolerate any act of retaliation or Detrimental Conduct against anyone who makes a Disclosure, or who participates in an investigation of possible wrongdoing;
- l. GALE directors, employees or contractors must not harass or discriminate against anyone who makes a Disclosure under this Policy or who participates in an

investigation. Any such conduct may be regarded as serious misconduct, and may result in disciplinary action, including termination of employment or engagement.

6. REPORTABLE CONDUCT

For the purpose of this Policy, Disclosable Matter means information that the Whistleblower has reasonable grounds to suspect that GALE, its officers or employees has engaged in conduct that amounts to:

- a. A contravention of any of the following federal legislation:
 - i. *The Corporations Act 2001*;
 - ii. *The Australian Securities Investment Commission Act 2001*;
 - iii. *The Banking Act 1959*;
 - iv. *The Financial Sector (Collection of Data) Act 2001*;
 - v. *The Insurance Act 1973*;
 - vi. *The Life Insurance Act 1995*;
 - vii. *The National Consumer Credit Protection Act 2009*;
 - viii. *The Superannuation Industry (Supervision) Act 1993*;
 - ix. is an instrument made under the legislation outlined in the above subparagraphs (i) to (viii).
- b. Conduct that represents a danger to the public or financial systems;
- c. Conduct that constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
- d. Is prescribed by the Regulations as a disclosable matter under the Act.

Appendix A to this Policy sets out some examples of a Disclosable Matter. This list is not exhaustive.

7. WHAT IS NOT REPORTABLE CONDUCT

This Policy does not apply to any personal work-related grievance (such as an enquiry regarding pay or rosters). If an employee has a grievance about this type of matter the employee should follow GALE's Grievance Policy and Procedure or contact People & Culture.

If an employee has any other concern about conduct involving a staff member, contractor or supplier it can still be reported. If the concern does not amount to a Disclosable Matter, it will be referred to GALE to review and decide on any next steps.

8. WHO MUST A DISCLOSURE BE MADE TO?

For Disclosures to attract the protections afforded to Whistleblowers the Disclosure **must** be made to one of the following:

- a. GALE Misconduct Line:

Australia: 1800 952 333

USA (Spanish included): 1-800-808-4651

Dubai: 8000-3204-16

All other locations: email galemisconduct@deloitte.com.au

- b. An officer or senior manager of GALE;
- c. An auditor or a member of an audit team conducting an audit for GALE;
- d. An actuary of GALE;
- e. A legal practitioner if the disclosure is made to the legal practitioner for the purpose of obtaining legal advice or legal representation relating to a Disclosure;
- f. Australian Securities and Investments Commission (**ASIC**);
- g. Australian Prudential Regulation Authority (**APRA**);
- h. A Commonwealth authority that is prescribed for the purposes of this subparagraph in relation to the regulated entity

9. Information to be reported when making a Disclosure:

Although a disclosure can be made verbally it is preferable for it to be made in writing and include the following information:

- a. the department or Business Unit/Company that the disclosure relates to;
- b. the Disclosable Matter type and description of case reported;
- c. the date, time and location of incident(s);
- d. the description of the person or people who are alleged to have engaged in the Disclosable Matter; and
- e. any supporting evidence; emails, texts, correspondence, documents, photos, video/voice recordings, statements.

10. REPORTING PROCEDURE

If a Whistleblower wants to make a Disclosure to GALE, the Whistleblower should follow the procedures outlined in the Whistleblower Disclosure Procedure. A Whistleblower can remain anonymous and still be entitled to the protections set out in section 11 below.

11. PROTECTIONS

A Whistleblower who makes a Disclosure under this Policy is protected under the Act from Detrimental Conduct.

Detrimental Conduct means a 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 GALE, harassment or intimidation of a person, harm or injury to a person, including psychological harm, damage to a person's property, damage to a person's reputation, damage to a person's business or financial position or any other damage to a person.

Confidentiality of the Whistleblower's identity

GALE will protect the Whistleblower's identity, if disclosed, from disclosure, and will not disclose the person's identity (or disclose information leading to the Whistleblower's identity) unless:

- a. the Whistleblower consents to the disclosure of their identity;
- b. GALE discloses the Whistleblower's Disclosure to:
 - i. Australian Securities and Investments Commission or Australian Prudential Regulation Authority;
 - ii. a member of the Australian Federal Police;
 - iii. a legal practitioner for the purposes of obtaining legal advice or representation in relation to the operation of the Whistleblower protections under the Act.

Other protections

If a Whistleblower makes a Disclosure:

- a. the Whistleblower is protected from any civil, criminal or administrative liability (including any disciplinary action) for making the Disclosure;
- b. the Whistleblower is protected from any contractual or other remedy being enforced, and no contractual or other right may be exercised against the Whistleblower on the basis of the Disclosure;

- c. the information in the Disclosure will not be admissible in evidence in criminal proceedings against the Whistleblower or in proceedings for the imposition of a penalty against the Whistleblower, other than proceedings in respect of falsity of the information.

Persons named in the Disclosure

GALE will ensure the fair treatment of any person named in a Disclosure made by a Whistleblower by keeping their name confidential to the investigation and requiring all other parties to the investigation to the matters discussed as part of the investigation confidential.

No adverse action will be taken against a person named in the Disclosure by a Whistleblower unless warranted at the end of the investigation.

12. REMEDIES UNDER THE ACT

A person found to have engaged in Detrimental Conduct or threatened to engage in Detrimental Conduct against a person who they believe or suspect to be a Whistleblower and the belief or suspicion is the reason or part of the reason for the Detrimental Conduct then a Court may order compensation or other remedies against GALE and/or individuals found to be involved in the contravention.

13. DISCIPLINARY ACTION

Breach of this Policy may result in disciplinary action, up and including termination of employment or engagement. In appropriate cases, the matter may be referred to the Police or other agency.

14. OTHER

GALE may vary, amend or remove this Policy at any time at its complete discretion in accordance with the applicable law.

Appendix A

Examples of a Disclosable Matter

- Unlawful behaviour;
- A breach of a procurement process
- Unsafe Work Practices;
- Accounting irregularities (e.g. overstating revenue and understating costs)
- Forgery or unauthorised alteration of any official document of GALE, such as forging authorised approver's/signatory's signatures, amending any official documents after approvals have been obtained
- Forgery or alteration of cheque, bank draft, or any other financial/bank document
- Misappropriation of cash, funds, securities, supplies, inventories, operating equipment or other assets
- Impropriety in the handling or reporting of money or financial transactions
- Profiteering as a result of insider knowledge of GALE's activities or non-disclosure of conflict of interest in pertinent circumstances
- Theft of company's assets including but not limited to money, property, trade secrets or intellectual property
- Use of one's position or authority for personal gain
- Disclosure of confidential and/or sensitive information to unauthorised persons or external parties
- Conflicts of interest (e.g. accepting or seeking anything of material value from vendors or suppliers in exchange of awarding of contracts to them)
- Sabotage of GALE's IT Systems

Note:

This list is not exhaustive and serves as a guide only

This policy is reviewed and updated from time to time as set out below.

Date	Action (Eg: Reviewed or Updated)	Approved by
July 2019	Updated	Nick Pritchard