

Whistleblower Policy

Commitment and Purpose

The purpose of this Policy is to outline Queensland Hydro's commitment to promoting a workplace environment in which everyone feels safe, supported and encouraged to speak up about any concerns and protect whistleblowers.

This Policy:

- encourages and enables Queensland Hydro representatives and associates (including their relatives, dependants or spouse, where applicable) to raise concerns regarding actual or suspected misconduct or an improper state of affairs or circumstances on a confidential and, if desired, anonymous basis;
- outlines how Queensland Hydro will protect those who raise such concerns; and
- documents and provides transparency regarding how reported concerns are received and, where appropriate, investigated by Queensland Hydro.

This Policy addresses the rights and protections of whistleblowers as set out in the *Corporations Act 2001* (Cth) (**Corporations Act**), and aims to build awareness of the types of disclosures that can be made and the legal protections you receive when making a proper disclosure (including being protected from any detriment or reprisal as a result of making a report).

Queensland Hydro has engaged the independent whistleblowing reporting service "Your Call" to receive and coordinate disclosures, and encourages disclosures to be made via Your Call by telephone or via their website:

Phone: **1300 790 228** (7am to midnight AEST, recognised business days)

Online: www.yourcall.com.au/qldhydro (24/7)

Who can make a report?

You can raise a concern under this Policy as a whistleblower if you are a current or former:

- Queensland Hydro employee (including a full time, part time, casual or fixed term employee);
- Queensland Hydro officer (including a director or secretary);
- person who supplies services or goods to Queensland Hydro, whether paid or unpaid (for example, a contractor, consultant, service provider, supplier or business partner), or an employee of such a supplier;
- associate of Queensland Hydro (including a person with whom Queensland Hydro acts in concert, or a person with whom Queensland Hydro is or proposes to become formally or informally associated); or
- a relative (including a parent, child or sibling), spouse (including a de facto partner) or dependant (or a dependant of the spouse) of any of the people listed above.

Even if you don't fall into one of the above categories, you are still encouraged to raise any concern you have in good faith through the channels outlined in this Policy. Queensland Hydro will assess the concern raised and take appropriate steps. While Queensland Hydro may not be able to apply all of the protections set out in this Policy to you in this circumstance, we will look for ways to support anyone who raises a concern.

What can be reported?

Queensland Hydro representatives and associates are encouraged to report any matters that they have reasonable grounds to believe or suspect amounts to misconduct or an improper state of affairs or circumstances in connection with Queensland Hydro (including its tax affairs).

Misconduct includes, but is not limited to, fraud, negligence, default, breach of trust and breach of duty.

Misconduct or an improper state of affairs need not involve unlawful conduct in relation to Queensland Hydro but may include a systemic issue that a regulator should know about to properly perform its functions or relate to business behaviour and practices that may cause consumer harm.

Examples of such behaviour or conduct may include, but are not limited to:

- breach of laws or regulations;
- serious breach of Queensland Hydro's Code of Conduct or other Queensland Hydro policies;
- information that indicates a danger to the public or to the financial system;
- criminal activity;
- bribery or corruption;
- conduct endangering health and safety or causing damage to the environment;
- dishonest, unethical or corrupt behaviour, including soliciting, accepting or offering a bribe, facilitation payments or other such benefits;
- undisclosed conflicts of interest or misleading declarations about conflicts;
- anti-competitive behaviour;
- financial fraud or mismanagement;
- unauthorised use, misuse or disclosure of Queensland Hydro confidential information or intellectual property;
- detrimental conduct against a person because they have made a report under this Policy;
- conduct likely to damage the financial position or reputation of Queensland Hydro;
- deliberate concealment of any of the above.

You do not have to be sure that any of the above behaviour or conduct has occurred to raise a concern in good faith (for example, if you only have some information leading to a reasonable suspicion, but not all the details) and you will be protected under this Policy even if your concern turns out to be incorrect.

However, you must not make a report that you know, or ought to know, is false or has no substance. Where it is found that a person has knowingly made a false report, this will be considered a serious matter and may result in disciplinary action. Reports that are not about 'disclosable matters' outlined above in this section do not qualify for protection under the Corporations Act.

What concerns are not covered by the whistleblower protections?

A concern that relates to a 'personal work-related grievance' does not constitute a whistleblower disclosure.

Personal work-related grievances are generally grievances relating to a person's current or former employment or engagement that only have implications for them personally, and do not have any other significant implications for Queensland Hydro or relate to any conduct about a matter that is reportable under this Policy (as set out in the section above).

For example, a personal work-related grievance would include:

- interpersonal conflicts with another employee;
- challenges to a decision relating to the person's employment or engagement, such as a transfer or promotion;
- challenges to decisions about the person's terms and conditions of employment, such as a pay review; or
- challenges to a decision to suspend or terminate the person's employment or otherwise discipline them where appropriate.

Personal work-related grievances should instead be raised following the process set out in our **Grievance and Investigations Procedure**.

However, a personal work-related grievance may qualify for protection under the Corporations Act if:

- it also includes information about misconduct (known as a 'mixed report');
- Queensland Hydro has breached employment or other laws where a relevant person may be punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the whistleblower's personal circumstances;
- the whistleblower suffers from or is threatened with detriment for making a disclosure; or
- the whistleblower seeks their own legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

How to make a report

Queensland Hydro strongly encourages anyone who becomes aware of, or reasonably suspects, any misconduct or an improper state of affairs to immediately make the appropriate disclosure so that Queensland Hydro can identify and address any wrongdoing as soon as possible.

For the purposes of the Corporations Act, disclosures must be made to an “eligible recipient” to qualify for protection. Eligible recipients include:

- Queensland Hydro’s independent whistleblower reporting service, “Your Call” – telephone and online contact details provided on the first page of this Policy and below;
- The following **Authorised Officers** of Queensland Hydro who have received whistleblower training:
 - Company Secretary, who is also Queensland Hydro’s appointed Whistleblower Investigations Officer;
 - Chief Executive Officer; and
 - any Executive General Manager;
- a member of the Queensland Hydro Board;
- Queensland Hydro’s internal or external auditor (including a member of an audit team);
- the Australian Securities and Investments Commission (ASIC) - in writing or via its online lodgement form; or
- a legal practitioner for the purposes of obtaining legal advice or legal representation.

Disclosures can be made anonymously at all stages, including during and after any investigation, and whistleblowers may refuse to answer questions that could reveal their identity.

To assist with the confidential consideration of reports, Queensland Hydro has engaged the independent whistleblower reporting service ‘Your Call’ and has authorised Your Call to receive disclosures that may qualify for the whistleblower protections contained in the Corporations Act. Although disclosures may be made to any of the individuals listed above, Queensland Hydro encourages all disclosures to be reported to Your Call. Your Call assists with the disclosure process by:

- providing an additional layer of confidentiality and allowing disclosures to be made entirely anonymously;
- documenting information relevant to disclosures;
- reviewing the nature of the disclosure; and
- reporting the information to the appropriate person in Queensland Hydro.

To make a disclosure, **Your Call** can be contacted by telephone or via their website:

Phone: 1300 790 228 (7am to midnight AEST, recognised business days)

Online: www.yourcall.com.au/qldhydro (24/7)

Your Call will act as the intermediary between the discloser and Queensland Hydro, receiving and forwarding communication between parties.

Queensland Hydro has appointed the Company Secretary as its Whistleblower Investigations Officer and, unless the Company Secretary is the subject of the report, will communicate with Your Call during the investigation of the report. The other Queensland Hydro Authorised Officers who may have access to your reports include:

- CEO;
- the Executive General Manager that received the initial report; and
- where relevant, a delegate of the Whistleblower Investigations Officer.

However, Your Call can circumvent any of the above Authorised Officers upon your request. Further, to the extent an Authorised Officer is alleged to be implicated in the report, the Authorised Officer will not be provided the report and will only be engaged to the extent necessary to consider the report.

After making a disclosure, you will be provided with a unique Disclosure Identification Number and access to a secure online Message Board. The Message Board allows ongoing anonymous communication with Your Call and (via Your Call) Queensland Hydro, including updates on the consideration of the report. The Message Board can also be used to securely upload any relevant documentation and/or material relevant to your disclosure and request support or report retaliation.

If you cannot access the Message Board, you can contact Your Call via phone (above) for verbal updates.

If you are Deaf, Deafblind or have a hearing or speech impairment, you can contact Your Call online or through the National Relay Service at <https://www.accesshub.gov.au> and requesting Your Call’s hotline 1300 790 228.

If you have difficulty speaking or understanding English, Your Call can be contacted through the Translating and Interpreting Service (TIS) 131 450 and asking for Your Call on 1300 790 228.

If you wish to obtain additional information before formally making a disclosure you may contact the Company Secretary or seek independent legal advice. A whistleblower will be protected under the Corporations Act where they disclose a matter to their lawyer for the purposes of the whistleblower obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act.

Reports, including those made to Your Call, can be made anonymously and you can remain anonymous while interacting with YourCall/Queensland Hydro in relation to your report, including during any investigation of your report, as well as after your case is closed. You may identify yourself at any time, but this is your choice. You do not need to identify yourself and Your Call/Queensland Hydro will never force you to provide your identity. If you decide to disclose your identity, Queensland Hydro will take steps to protect your identity and to protect you from detriment.

You are encouraged to maintain ongoing two-way communication with Your Call or Queensland Hydro, to allow for follow-up questions or the provision of feedback. You may refuse to answer questions that you feel may reveal your identity at any time.

Queensland Hydro will make all reasonable endeavours to investigate your report where possible and appropriate. In some cases, there may be limitations of what can be achieved if you decide to remain anonymous (for example, if Queensland Hydro is not able to contact you to obtain sufficient information).

Can you make a disclosure to a journalist or member of parliament?

A whistleblower may disclose a matter to a journalist or sitting member of parliament and be protected under the Corporations Act where the disclosure is a 'public interest disclosure' or an 'emergency disclosure'.

You may make a **public interest disclosure** if:

- you have made a disclosure to ASIC; and
- at least 90 days to have passed since your disclosure to ASIC; and
- you do not have reasonable grounds to believe that action is being, or has been taken in relation to your disclosure; and
- you have reasonable grounds to believe that making a further disclosure is in the public interest; and
- before making the disclosure to the journalist or sitting member of parliament you have given written notice to ASIC that you intend to make a 'public interest disclosure' to the journalist or sitting member of parliament, and that notice must contain sufficient information to enable ASIC to identify your previous disclosure.

You may make an **emergency disclosure** if:

- you have previously made a disclosure to ASIC; and
- you have reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment; and
- before making the disclosure to the journalist or sitting member of parliament, you have given written notice to ASIC, and that notice must contain sufficient information to enable ASIC to identify your previous disclosure; and
- you only disclose information that is necessary to inform the journalist or sitting member of parliament of the substantial and imminent danger.

You are encouraged to obtain independent legal advice before making a public interest disclosure or emergency disclosure.

What legal protections are available to whistleblowers?

You are entitled to the following protections under Corporations Act if you make a report about a 'disclosable matter':

- protection from reprisal arising from the disclosure (i.e. detrimental acts or omissions);
- protection of your identity (i.e. confidentiality); and
- civil, criminal and administrative liability protections related to making the disclosure in good faith.

You may also be entitled to compensation and other remedies if you suffer loss, damage or injury because of reprisals arising from the disclosure and Queensland Hydro failed to take reasonable precautions and exercise due diligence to prevent detrimental conduct. You should obtain independent legal advice in relation to seeking compensation and other remedies.

However, the protections under the Corporations Act do not extend to protect a whistleblower from liability for any misconduct that the whistleblower has engaged in that is revealed through their disclosure.

Protection from reprisal / detrimental acts or omissions

Queensland Hydro is committed to protecting whistleblowers from any reprisal, detriment or threats of reprisal / detriment against any person because of a report made under this Policy, or because of a belief or suspicion that such a report has been or is proposed to be made.

These protections are an essential element of creating an environment in which whistleblowers feel safe to raise concerns about reportable conduct.

Prohibited reprisal action of this nature can include:

- dismissal of an employee;
- injury of an employee in their employment;
- alteration of an employee's duties to their disadvantage;
- discrimination between an employee and other employees;
- 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; and
- threats to carry out any of the above.

Any actual or threatened reprisal action arising from a report made under this Policy will be treated as serious misconduct and may result in disciplinary action, which may include termination of employment. In some circumstances, this conduct can also attract civil and/or criminal penalties.

Queensland Hydro can take a number of steps to protect a person from reprisal / detriment and otherwise support them. For example, this may include:

- monitoring and managing the behaviour of other employees;
- implementing investigation processes where appropriate;
- taking disciplinary action where appropriate for conduct that amounts to reprisal action or breaches the confidentiality requirements set out in this Policy;
- putting in place temporary work arrangements, such as allowing a person to perform their duties from a different location; and/or
- providing support services.

Queensland Hydro will look for ways to support all people who raise a concern, but it will not be able to provide non-employees with the same type and level of support that it provides to its employees. For reports made by non-employees, Queensland Hydro will still seek to offer as much support as reasonably practicable.

The whistleblower may seek independent legal advice or contact regulatory bodies, such as ASIC, if they believe they have suffered from any reprisals or detrimental acts or omissions.

Nothing in this Policy limits the ability of Queensland Hydro to raise and address with an individual matters that arise in the ordinary course of their employment or contractual relationship with Queensland Hydro (for example, any separate performance or misconduct concerns), or take appropriate action to protect a person from detriment, and this will not amount to reprisal action.

Confidentiality of a reporter's identity

Queensland Hydro's priority is to support and protect people who raise concerns under this Policy, including by affording the following confidentiality protections.

If a person raises a concern that is reportable under this Policy, their identity (and any information that Queensland Hydro has because of the report that someone could likely use to identify the person making the report) will only be disclosed if:

- the person consents to the disclosure of that information;
- the disclosure is required or allowed by law (for example, disclosure by Queensland Hydro to a lawyer to obtain legal advice about whistleblower protections under law);
- the disclosure is to ASIC, APRA the Australian Federal Police or the Australian Taxation Commissioner in respect of tax-related misconduct; and/or
- in the case of information likely to identify the whistleblower, it is reasonably necessary to disclose the information for the purposes of an investigation, other than the actual identity and all reasonable steps are taken by Queensland Hydro to prevent identification of the whistleblower.

It is an offence for a person to identify a whistleblower or disclose information in a report about a disclosable matter made by them that is likely to lead to their identification, other than as set out above.

Reports received will be treated sensitively and seriously. To maintain confidentiality of a report, Queensland Hydro will:

- limit access to information relating to the report;
- redact all personal information or references to the person making the report;
- use a gender-neutral context;
- where possible, liaise with the person to identify aspects of the disclosure that does not inadvertently identify the person; and
- have qualified personnel and advisors investigate the disclosure.

Consent to the limited sharing within Queensland Hydro of the reporter's identity will assist Queensland Hydro to protect and support the person in relation to the disclosure and facilitate Queensland Hydro investigating, reporting and taking action in relation to the disclosure. If the whistleblower does not consent to the limited sharing within Queensland Hydro of their identity and the information provided by the whistleblower as needed, this may limit Queensland Hydro's ability to progress the report and take any action in relation to it.

Investigation

While making a report under this Policy does not guarantee that it will be formally investigated, all reports made to Your Call or any of the Authorised Officers will be initially assessed by Queensland Hydro's appointed Whistleblower Investigations Officer (or their delegate) and a decision made by Queensland Hydro as to whether it should (and can) be investigated further. If the Whistleblower Investigations Officer is alleged to be implicated in the report, the report will not be provided to them and a different Whistleblower Investigations Officer (who may be internal or external to Queensland Hydro) will be appointed.

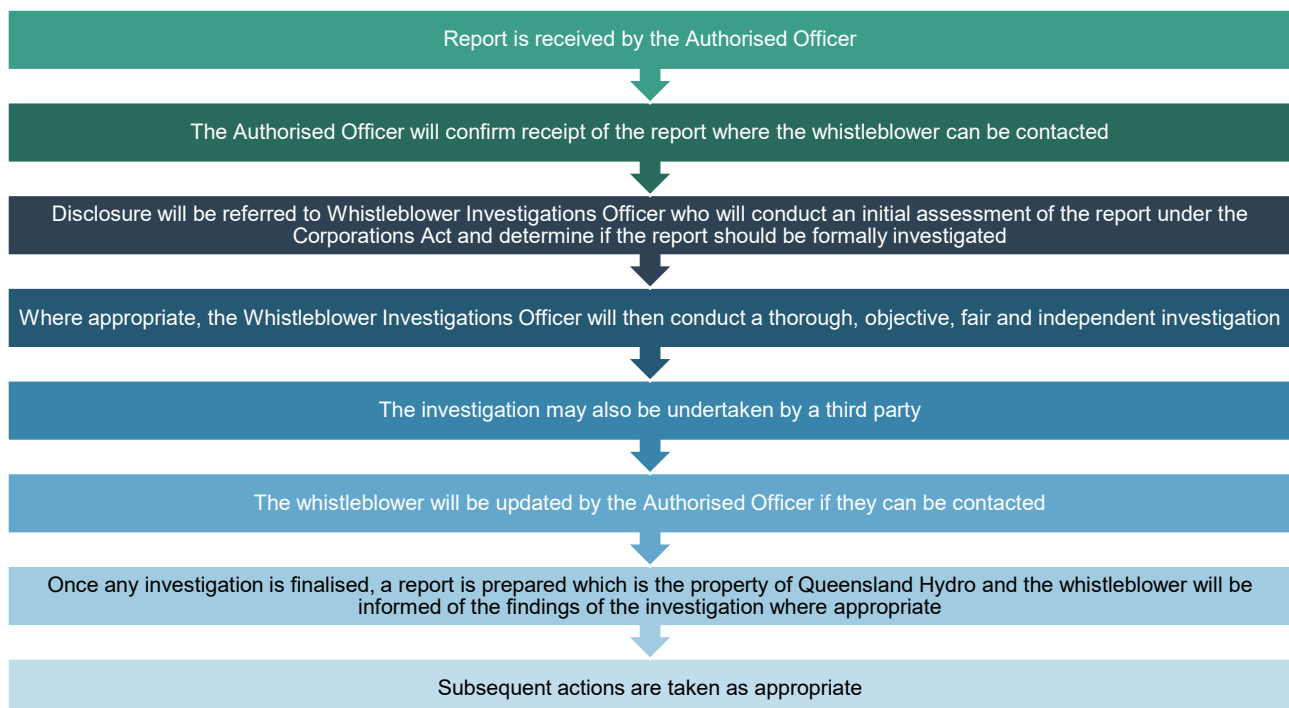
Where a decision is made that an investigation is appropriate, Queensland Hydro's appointed Whistleblower Investigations Officer (or their delegate or other appointed officer) will conduct a thorough investigation to locate evidence that either substantiates or refutes the claims made by the whistleblower.

Investigations will be conducted without bias and the person(s) against whom the allegations or complaint is made will be given the right to respond to the Whistleblower Investigations Officer (or their delegate or other appointed officer), unless there are confidentiality or other reasons not to do so.

The timeframe for an investigation will vary depending on the nature of the report. Queensland Hydro will endeavour to complete investigations within 90 days of receipt of a report, however this time period may be longer depending on the circumstances of the matter or investigation.

The diagram below outlines the high-level steps Queensland Hydro will generally take once a report has been received.

Figure 1 – Process Steps



Queensland Hydro's response will vary depending on the nature of the report (including the amount of information provided). It may not be possible to investigate a disclosure if Queensland Hydro is not able to contact you to obtain sufficient information (for example, if you have made the report anonymously and have not provided contact details).

Findings will be made on the balance of probabilities and it will be either that the allegation(s) are:

- fully substantiated;
- partly substantiated (for example, if one but not all allegations are substantiated);
- not able to be substantiated;
- unsubstantiated; or
- disproven.

The method for documenting and reporting the findings of an investigation will depend on the nature of the report. Generally, investigation findings will be reported internally to appropriate decision-makers in a manner that preserves confidentiality, and whistleblowers will be informed of the outcome where appropriate, subject to privacy and confidentiality obligations.

Any written report prepared in relation to an investigation may be provided to a decision-maker in relation to the matter and remains the property of Queensland Hydro. It will not be provided to a person who makes a report or any other person to whom a report relates.

Fair treatment of persons named in disclosure

Persons named in a whistleblower's disclosure will be provided natural justice (also known as procedural fairness), which will be managed by the Whistleblower Investigations Officer.

Persons named in a whistleblower's disclosure will have the right to:

- know about the substance of the allegations if a decision is going to be made about their conduct;
- have a reasonable opportunity to put their case forward (whether in writing, at a hearing or otherwise); and
- have a decision-maker act fairly and without bias.

Providing natural justice does not mean that Queensland Hydro must advise persons named in a whistleblower's disclosure of the allegation(s) against them as soon as it is received. Furthermore, persons named in a disclosure need not be told about an allegation against them if it is misleading or is of no substance, and Queensland Hydro does not intend to act on the allegation. Queensland Hydro will only provide the name of the whistleblower to persons named in the disclosure in accordance with the Corporations Act.

Once it is appropriate to advise persons named in a whistleblower's disclosure, Queensland Hydro will reassure them that the disclosure will be assessed impartially, objectively and reasonably, and is only an allegation until evidence collected shows otherwise. Queensland Hydro will provide them with information about their rights, and the progress and outcomes of any investigations.

Using third parties

The Whistleblower Investigations Officer may undertake an investigation themselves, or delegate the investigation to another appropriate Queensland Hydro representative, or to external legal counsel, accountants, or other experts. Any third party must comply with the confidentiality protections set out in this Policy and must not be a subject of the reported concern.

Updating the whistleblower

If the whistleblower is able to be contacted, they will be kept informed of the progress and outcomes of the investigation of their report subject to the privacy and confidentiality considerations of the person(s) against whom the allegations or complaint is made. The frequency and timeframe of any updates may vary depending on the nature of the disclosure.

These updates may include the following:

- confirming receipt of a report;
- advising that an investigative process has begun (where an investigation is appropriate);
- providing updates on the investigation status (even if there has been no progress); and
- advising when an investigation has been closed.

While Queensland Hydro may communicate the findings of any investigation to the whistleblower in its absolute discretion, it may not always be appropriate to provide details of the outcome having regard to

confidentiality and privacy considerations. If appropriate, the persons to whom the disclosure relates will also be informed of the findings of any investigation.

Further action following investigation

Where an investigation identifies misconduct or other inappropriate conduct, Queensland Hydro may take appropriate disciplinary action in its discretion. This may include, but is not limited to, terminating or suspending the employment or engagement of a person(s) involved in any such conduct. If an investigation finds that criminal activity is likely to have occurred, the matter may also be reported to the police and/or other regulatory authorities by the responsible area within Queensland Hydro.

Reporting to the Board

The Board of Queensland Hydro will be regularly updated on Queensland Hydro's whistleblowing program, including a summary of information relating to reports, investigations, and results, which are de-identified as required. Reports or investigations concerning material incidents may be reported to the Board outside of the usual updates. The Board at any time can ask about the state of Queensland Hydro's whistleblowing program.

Breach of this Policy

If you are concerned that a breach of this Policy has occurred or will occur, you should report your concern to an Authorised Officer. A breach of this Policy may be regarded as misconduct, which may lead to disciplinary action (including up to termination of employment or engagement). An individual may also be exposed to criminal and civil liability for a breach of legislation.

Implementation

Queensland Hydro will implement this Policy through the following actions:

- posting the Policy on its intranet and publishing it on Queensland Hydro's external website;
- incorporating this Policy in its employee induction process; and
- providing periodic training for Authorised Officers and other employees responsible for its implementation.

Review

This Policy will be periodically reviewed approximately every two years to ensure that it is operating effectively and appropriately reflects how whistleblowing matters are managed by Queensland Hydro. The review will also ensure that the Policy evolves in line with changes in the nature, scale and complexity of Queensland Hydro's business, its operating and regulatory environments.