

Whistle-blower Policy



Pro-Pac Packaging Limited
ABN: 36112971874

WHISTLE-BLOWER POLICY

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Whistle-blower Policy

1. Introduction

The Pro-Pac Packaging Group consists of Pro-Pac Packaging Limited and all related entities of Pro-Pac Packaging Limited (referred to as “PPG” or the “Group”).

PPG is committed to fostering a culture of ethical behaviour and good corporate governance. PPG will not tolerate any corrupt, illegal or other misconduct by PPG Personnel nor condone victimisation of an individual who intends to report or has reported such conduct under this policy.

This Policy is designed to promote open communication throughout the Group, develop practices that reduce the risk of misconduct within PPG, and safeguard the reputation, values and ethics of the Group.

The objectives of this Policy are:

- to encourage directors, employees, suppliers, contractors, tenderers (**Personnel**) or any person who has business dealings with PPG, to raise any concerns and report any instances of misconduct, illegal, fraudulent or other unethical conduct where there are reasonable grounds to suspect such conduct has occurred;
- to provide an appropriate procedure for individuals to report such conduct in the knowledge they can act without fear of intimidation, disadvantage or reprisal; and
- to ensure that any person who makes a report in accordance with this Policy (a **Whistleblower**) is appropriately protected from any **Detrimental Action** (as defined in this Policy).

To support its stated objectives, this Policy provides a framework for Whistle-blowers by:

- a) providing reasonable protections for a Whistle-blower who, acting honestly with genuine or reasonable belief that the information in the allegation is true or likely to be true, raises concerns about Reportable Conduct (see section 4 of this Policy for examples); and
- b) ensuring allegations of Reportable Conduct are properly and lawfully investigated and addressed.

2. Interaction between this Policy and legislative Whistleblower protections

In Australia, the various pieces of legislation that protect Whistleblowers from negative treatment include the *Corporations Act 2001* (Cth) and *Taxation Administration Act 1953* (Cth) (**Whistleblower Protection Laws**). Other jurisdictions have their own whistleblowing regimes which need to be complied with to the extent they apply.

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Where relevant, this Policy distinguishes between disclosures made under this Policy and protected disclosures made under Whistleblower Protection Laws, for example in the case of disclosures made to regulators, and disclosures made by persons external to PPG.

One of the aims of this Policy is to comply with our legislative obligation to provide information about the protections available to Whistleblowers, including the protections under the Whistleblower Protection Laws.

3. Who does this Policy apply to?

This Policy applies to all current and former PPG Personnel;

- its officers and employees;
- its consultants, secondees and volunteers;
- its contractors, suppliers and their employees; and
- any current or former associates, spouses, relatives and dependents of the above,

in respect of all PPG operations.

A copy of this Policy is available on our intranet and webpage.

PPG's employees and officers are required to comply with any lawful directions made by PPG in respect of this Policy. This Policy is not intended to be contractually binding and does not form part of any employment contract with PPG. PPG may amend this Policy at any time in its sole discretion.

4. What is Reportable Conduct

In this Policy, **Reportable Conduct** means conduct on the part of a current or former PPG director, officer, employee, contractor, or any person who has business dealings with PPG (in the context of those dealings with PPG), whether actual or suspected, which an individual suspects on reasonable grounds:

- is dishonest, fraudulent or corrupt, or involves bribery or corruption, or an improper state of affairs or otherwise amounts to an abuse of authority;
- is illegal, including theft, drug sale or use, violence, or threatened violence, harassment, intimidation, sabotage or criminal damage to property;
- is in breach of Commonwealth or state legislation or local authority by-laws;
- is unethical, including dishonestly altering company records or data, adopting questionable accounting practices, or the unauthorised disclosure of confidential information;
- breaches PPG's Code of Conduct or other PPG policies;

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- is potentially damaging to PPG, a PPG employee or a third party, or the public or the financial system, such as unsafe work practices, environmental damage, health risks or substantial wasting of company resources;
- amounts to an improper state of affairs or circumstances, in relation to the tax affairs of PPG, a related company or associated entity and this information may assist the recipient to perform their functions or duties in relation to those tax affairs;
- may cause financial or non-financial loss to PPG, damage its reputation or be otherwise detrimental to PPG's interests; or
- is an attempt to conceal or delay disclosure of any of the above conduct.

Reportable Conduct does not include conduct that is dealt with, and therefore more appropriately raised, under an alternative policy, such as PPG's internal discrimination, bullying and harassment policies. This Whistleblower Policy should not be used for complaints relating to personal workplace grievances or concerns which relate to individual working arrangements. Concerns of that nature should be raised:

- by employees and officers - with Human Resources; or
- Otherwise - concerns should be raised with your Manager.

This Whistleblower Policy is not designed to replace normal communication channels between management and employees to address questions, concerns, suggestions or complaints. If employees have any concerns about what is proper conduct for themselves or others, it is expected they will raise their concern with their manager. In most instances, the employee's immediate supervisor is in the best position to address an area of concern. Serious matters or matters not satisfactorily resolved should be escalated through appropriate management channels in the normal course of business.

5. Individuals Reporting Conduct

PPG supports measures enabling disclosure of Reportable Conduct based on honesty, integrity and ethical behaviour. A Whistleblower who has not him or herself engaged in serious misconduct or illegal conduct may be provided with immunity from disciplinary proceedings.

PPG cannot provide immunity from civil penalties or criminal prosecution.

Before conduct is reported, the Whistleblower must have reasonable grounds to suspect that Reportable Conduct has occurred. Individuals must not make baseless reports or knowingly provide false or misleading information regarding Reportable Conduct or Detrimental Action. Doing so may result in disciplinary action up to and including termination of employment.

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6. Making a Report

6.1 Process for making a report

Reportable Conduct can be reported to PPG's Whistleblower Protection Officers (see below) (**WPO**) via Stopline, a confidential, independent provider of whistleblowing services who will take full details of the concerns:

The Stopline reporting options include:

- Website <https://ppgaust.stoplinereport.com> Available 24 x 7 for online reports to be made
- Telephone: 1300 30 45 50 (Australia) or +61 3 9811 3275 (reverse charges for calls from overseas)
- Email: ppgaust@stopline.com.au
- Mail: C/o Stopline, Locked Bag 8, Hawthorn, VIC Australia 3122
- Download the smart phone APP: search for 'Stopline365'
- Fax: send a fax c/o Stopline, Attention Pro-Pac Packaging, +61 3 9882 4480

Stopline acts as the intermediary, providing the means for Whistleblowers to retain anonymity, whilst enabling PPG to obtain further information if required. All reports received by Stopline are reported to PPG WPOs in accordance with this Policy. In that event, one of the WPO's will be designated as the Whistleblower Investigations Officer (**WIO**) and will co-ordinate any investigation.

In the event a report received by Stopline relates to a WPO, Stopline will exclude the relevant WPO from all communications when reporting that report to PPG for investigation, and also refer the report to the Chair of the Audit, Business Risk and Compliance Committee ("ABRCC"). The WPOs who are not named in the report and the Chair of the ABRCC will then determine how the matter should be investigated.

If a report relates to all WPOs, Stopline will refer the report directly to the Chair of the ABRCC who shall act as the alternative WPO in this instance.

6.2 PPG's Whistle-blower Protection Officers

Each WPO is appointed by PPG to:

- safeguard the interests of a Whistle-blower;
- assess the immediate welfare and protection needs of a Whistle-blower and, where the Whistle-blower is an employee, seek to foster a supportive work environment; and
- respond as appropriate and necessary to any concerns or reports of victimisation by a Whistle-blower.

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PPG's WPOs are PPG's Head of People and Culture, Chief Financial Officer and General Counsel & Company Secretary.

7. Whistleblower Protection

7.1 Victimisation is prohibited

A Whistleblower who:

- suspects on reasonable grounds that a **PPG** officer, employee or contractor has engaged, or plans to engage, in Reportable Conduct; and
- reports that matter in accordance with this Policy,

must not be subjected to Detrimental Action for reporting the Reportable Conduct.

In this Policy, **Detrimental Action** includes the following (even if done unintentionally):

- action causing injury, harm, loss or damage (including psychological harm);
- damaging a person's property, reputation, business or financial position or causing any other damage to a person;
- intimidation, bullying or harassment;
- discrimination or other adverse treatment in relation to the Whistleblower's employment, career, profession, trade or business, including dismissal, demotion or the taking of other disciplinary action;
- current or future bias;
- action that constitutes the making of a threat to cause any such Detrimental Action to another person; or
- any conduct which incites others to subject the Whistleblower to any of the above conduct.

7.2 Confidentiality of disclosures

All information provided by a Whistleblower will be treated as confidential and maintained securely. Any breach of confidentiality will be treated as a serious disciplinary matter.

The identity of a Whistleblower (or information that is likely to lead to them being identified as a Whistleblower) will be kept confidential, unless any of the following apply:

- they consent to this information being disclosed;
- during the investigation of a report, PPG needs to disclose information that may lead to the Whistleblower being identified. All reasonable steps will be taken to ensure that the Whistleblower's identity is not disclosed;
- PPG needs to disclose this information to obtain legal advice or representation;

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- PPG is required to do so by law (for example where PPG needs to disclose this information to an external regulator or PPG is ordered to do so by a court);
- The information is provided to APRA, ASIC or a member of the police; or
- PPG needs to disclose the information to prevent a serious and imminent threat to life, health or property.

If any Personnel receives information about Reportable Conduct, and does not keep that information confidential or discloses any information that is likely to lead to the Whistleblower being identified (except in the circumstances permitted above):

- If they are PPG employees – they will be subject to disciplinary action, which may include a formal written warning, or termination of employment with PPG;
- If they are not a PPG employee – PPG may take other corrective action; and
- They may be to penalties under Whistleblower Protection Laws.

This applies even if they did not receive the disclosure but received the information indirectly.

PPG will ensure that files and records relating to disclosures are kept confidential and stored securely.

7.3 What support and protections are provided to Whistleblowers?

Part of the role of the WPO is to safeguard the interests of Whistleblowers, to assist them to understand the process and the available protections and to ensure the integrity of the whistleblowing mechanism. Whistleblowers who are an employee or officer of PPG:

- are entitled to support through the WPO;
- may explore options such as taking leave, relocation to another area of business, or a secondment arrangement while the concern is being investigated.

Employees will not be subject to disciplinary action for making a disclosure of Reportable Conduct under this policy on reasonable grounds. They may, however, still be subject to disciplinary action for misconduct that is revealed as a result of the disclosure, however PPG may take the disclosure into account when determining the nature of any disciplinary action.

If any Whistleblower thinks that the person to whom they made a disclosure of Reportable Conduct has not dealt with the report sufficiently, or at all, they may raise the concern with the Chair of the ABRC or the Managing Director.

If a person (whether the Whistleblower or not) believes on reasonable grounds that the Whistleblower has been, or is likely to be, subjected to Detrimental Action, he or she should report this to the WPO, who will investigate, or arrange an investigation into, the matter.

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7.4 What are the consequences of Detrimental Action?

An employee who is found to have subjected a Whistleblower to Detrimental Action will be subject to disciplinary action (which may include termination of employment) and may be guilty of an offence that is subject to prosecution under legislation.

PPG may terminate the contract or engagement of non-employees or take other corrective action.

The Whistleblower Protection Laws also prohibit victimisation and Detrimental Action. If a court finds that victimisation has occurred, the court may order the victimiser and/or PPG to:

- pay compensation to the person who was subject to the victimisation;
- pay substantial fines and / or go to jail.

7.5 Whistleblower Protection Laws

If Whistleblowers make a protected disclosure under the Whistleblower Protection Laws, these laws provide that:

- they cannot be subject to any civil, criminal or administrative liability, for making a protected disclosure;
- they may be subject to civil, criminal or administrative liability for conduct that is revealed by their disclosure;

however, if the disclosure is made to ASIC, APRA or the Commissioner of Taxation, or is an Emergency Disclosure as permitted under the *Corporations Act* (see Section 8 below) , the information is not admissible in evidence against the Whistleblower in criminal proceedings, or in proceedings for the imposition of a penalty, except for proceedings in respect of providing false information.

If a Whistleblower is victimised as a result of making a disclosure of Reportable Conduct, there are possible remedies available under the Whistleblower Protection Laws (where they apply) and include reinstatement, compensation, an order prohibiting the victimisation, or an apology.

The victimiser can be ordered to pay substantial monetary fines or imprisoned. Protections for PPG employees also exist under the *Fair Work Act*. These are enforceable as a matter of statute and do not form part of this Policy.

8. Public Interest and Emergency Disclosure

Under the Whistleblower Protection Laws public interest disclosures to a journalist or parliamentarian may be protected if:

- the Whistleblower first makes a protected disclosure of the disclosable matter to a regulator (previous disclosure);

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- at least 90 days have passed since the previous disclosure was made;
- the Whistleblower does not have reasonable grounds to believe that action is being, or has been, taken to address the matters relating to the previous disclosures;
- the Whistleblower has reasonable grounds to believe that making a further disclosure of the information would be in the public interest;
- after 90 days have elapsed after the previous disclosure, the Whistleblower makes a written notification to the recipient of the previous disclosure that the Whistleblower intends to make a public interest disclosure and includes sufficient information to identify the previous disclosure; and
- the disclosure to the journalist or parliamentarian is no greater than is necessary to inform the recipient of the misconduct or the improper state of affairs or circumstances.

Emergency disclosures may also be made to a journalist or parliamentarian if the Whistleblower has 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. There is no waiting requirement in the case of an emergency disclosure, although the Whistleblower must still have made a previous disclosure and also given prior written notification to the recipient of the previous disclosure.

9. Policy Review and Amendment

The Company Secretary, and the Chair of the ABRCC will monitor and annually review the effectiveness of this Policy. This Policy can be amended with the approval of the ABRCC. Any amendments to this Policy shall be affected by the posting of an updated version of the document on PPG's website at www.ppgaust.com.au, and on the intranet.