

# **WHISTLEBLOWER POLICY (the WB Policy)**

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## **1. Purpose of the WB Policy**

Tokyo Gas Australia (the Company) is committed to a culture of corporate compliance and high ethical behaviour. The Corporations Act provides a consolidated whistleblower protection regime for Australia's corporate section. For more information on this see <https://download.asic.gov.au/media/5340534/rg270-published-13-november-2019.pdf>. On and from 1 January 2020, the Corporations Act requires that all large proprietary companies have in place a whistleblowing policy- this policy reflects that requirement and adds to the Company's corporate compliance framework.

The purpose of this WB Policy is to fulfil the following:

- to encourage disclosures of wrongdoing;
- to help deter wrongdoing, in line with the Group's risk management and governance framework;
- to ensure individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported;
- to ensure disclosures are dealt with appropriately and on a timely basis;
- to provide transparency around the Group's framework for receiving, handling and investigating disclosures;
- to support the Group's long-term sustainability and reputation; and
- to meet the Group's legal and regulatory obligations.

## **2. Who does this WB Policy Apply to?**

This policy applies to Whistleblowers, both past and current:

- Group directors, officers and employees;
- Group contractors and suppliers;
- employees of Group contractors and suppliers;

- associates of Group, for example, a director or secretary of a related company of the Group.

It also applies to any relatives, dependants or spouses (or that spouse's dependants) of individuals listed above.

### **3. What does the WB Policy apply to? Protected Disclosures**

The following are examples of behaviours intended to be covered by this WB Policy (malpractice, misconduct or conflicts of interest):

- dishonesty;
- fraud;
- corruption;
- illegal activities (including theft, drug sale/use, violence, threatened violence, or criminal
- damage against Company assets/property);
- discrimination, vilification, sexual harassment, harassment, bullying and victimisation;
- acts or omissions in breach of Commonwealth or state legislation or local authority bylaws;
- unethical behaviour;
- other serious improper conduct (including gross mismanagement, serious and
- substantial waste of Company resources);
- unsafe work-practices;
- any other conduct which may cause financial or non-financial loss to the Company or be otherwise detrimental to the interests or reputation of the Company, or any of its employees; and
- the deliberate concealment of information tending to show any of the matters listed above.

### **4. How are Whistleblowers protected?**

#### **4.1 The Company**

This WB Policy protects Whistleblowers against reprisals; provided that the Whistleblower identifies himself or herself, as the case may be, and the claim is:

- submitted in good faith and without any malice or intentionally false allegations;
- based on the Whistleblower's reasonable belief that the malpractice or misconduct, or issue related to the malpractice or misconduct constitutes, or may constitute, a material violation; and
- does not result in a personal gain or advantage for the Whistleblower.

No alleged misconduct that meets the above-mentioned conditions will give rise to any reprisals or threat of reprisals against the Whistleblower, unless the Whistleblower is a participant in the prohibited activities about which the complaint is made. In those circumstances, the decision to file the complaint is only likely to affect the extent of the disciplinary measures (if any) that may eventually be taken against the Whistleblower. This means that the Company and its directors, officers, employees and agents will not

penalise, dismiss, demote, suspend, threaten or harass a whistleblower, or transfer the Whistleblower to an undesirable job or location, or discriminate in any manner against the Whistleblower, to take reprisals or retaliate as a result of the Whistleblower having reported an act that is illegal or unethical, or deemed illegal or unethical, unless the Whistleblower is a participant in the illegal or unethical act(s).

The Company considers any reprisals against a Whistleblower to be a serious breach of this WB Policy and one likely to result in disciplinary measures, up to and including dismissal. This protection applies to anyone providing information related to an investigation pursuant to this WB Policy.

#### **4.2 The Corporations Act**

In addition to the Company's commitment to protection against reprisal, the *Corporations Act 2001* (Cth) and the *Tax Administration Act 1953* (Cth) (Part IVD) give certain people legal rights and protections as whistleblowers. This protection arises where:

- 4.1 the disclosing person is an "eligible whistleblower" (being any current or former employee, officer or associate of the Company, or any current or former suppliers or independent contractors, whether paid or unpaid, or a relative or dependent of any of these);
- 4.2 the eligible whistleblower makes a "Protected Disclosure", by disclosing information where there are reasonable grounds to suspect that the information concerns misconduct or an improper state of affairs in relation to the Company; and
- 4.3 the disclosure is made either to a regulator (such as ASIC) or an "eligible recipient" (being the persons specified by the Company from time to time and advised to employees, current Eligible Recipients are list in Schedule 1, a legal practitioner or any person authorised by the Company to receive Protected Disclosures).

In certain limited circumstances, a Whistleblower may qualify for protection if he or she makes an emergency or public interest disclosure to a journalist or member of State or Commonwealth Parliament.

Whistleblowers may qualify for immunity against civil, criminal or administrative liability for making a "Protected Disclosure". This extends to enforcement of contractual rights such as confidentiality but does not prevent a whistleblower from being the subject of liability for any conduct revealed by their disclosure.

#### **4.3 Non-eligible disclosures**

Disclosures which are not about disclosable matters under the *Corporations Act 2001* (Cth) may yet have protection under other legislation (e.g. the *Fair Work Act 2009* (Cth)).

Disclosures that related solely to personal work-related grievances do **NOT** qualify for protection under the Corporations Act. Examples of grievances **NOT** covered include:

- a. an interpersonal conflict with another employee;
- b. decisions about an employee's employment, transfer or promotion;

- c. a decision about the terms and conditions of employment; and
- d. a decision to suspend or terminate employment or otherwise discipline the employee.

## **5. Confidentiality**

The Company recognises that maintaining appropriate confidentiality is crucial in ensuring potential Whistleblowers comes forward and discloses their knowledge or suspicions about misconduct in an open and timely manner and without fear of reprisals being made against them.

The Company will take all reasonable steps to protect the identity of the Whistleblower and will adhere to any statutory requirements in respect of the confidentiality of disclosures made. In appropriate cases, disclosure of the identity of the Whistleblower or the allegation made by them may be unavoidable, for example, if court proceedings result from a disclosure pursuant to this WB Policy. All personal information or reference to the discloser witnessing an event will be redacted, the discloser will be referred to in the general-neutral context and disclosures will be handled and investigated by suitably qualified persons.

Support services are available to persons who require counselling as a discloser. Refer to the Employment Policies Manual for further information.

## **6. Reporting procedures: Eligible Recipients**

Any person who has reasonable grounds to suspect that relevant misconduct has occurred should be encouraged to report that suspicion to an Eligible Recipient. The contact details for current nominated Eligible Recipients for the Company are detailed in Schedule 1.

You may also make direct disclosures to the relevant governmental authority for example, ASIC, APRA or the ATO and you will find relevant contact details on the website of each authority.

All disclosures of relevant misconduct should provide specific, adequate and pertinent information with respect to, among other things, dates, places, persons/witnesses, amounts, and other relevant information, in order to allow for a reasonable investigation to be conducted. If the whistleblower discloses his/her name, the person receiving the claim will acknowledge having received the complaint and may initiate a follow-up meeting. However, if the claim is submitted on an anonymous basis there will be no follow-up meeting regarding the claim of malpractice or misconduct and the Company may be unable to communicate with the Whistleblower if more information is required or if the matter is to be referred to external parties for further investigation. Anonymity of disclosers will be protected by suitable means, including (if appropriate) through anonymised email addresses and by use of a pseudonym for the purpose of disclosure. Anonymous disclosures are to the extent possible afforded the same protections under the Corporations Act.

Please remember that all claims of misconduct received are treated on a confidential basis and Whistleblowers who disclose their identities will also obtain the protection afforded to them at law.

## **7. Procedures following disclosure**

Once a report of a suspected misconduct has been received from a Whistleblower who has provided reasonable grounds for their belief that misconduct, an investigation of those allegations shall commence. All material violations and any actions that may be required as a result of the investigations will be reported to CEO.

## **8. Investigations**

Investigations will be conducted promptly and fairly with due regard for the nature of the allegation and the rights of the people involved in the investigation. Evidence, including any materials, documents or records shall be held securely by the investigator. The Eligible Recipient receiving the disclosure must report it as soon as possible to CEO who shall then determine if the allegation is, in fact, pertinent to any of the issues mentioned in this policy.

The Eligible Recipient will assess the matter and determine the appropriate person to investigate, either internal or external. Appropriate methods will be used to (1) protect the identity of discloser (2) afford due process to all involved (3) enrol best practices to afford procedural fairness in line with the Company's obligations under law. In appropriate cases, CEO may ask for the assistance of an internal or an external accounting or legal specialist, as deemed necessary. During the investigation, the investigator will have access to all relevant materials, documents, and records. The directors, officers, employees and agents of the Company must cooperate fully with the investigator. During the investigation, all reasonable means to protect the confidentiality of the information regarding the Whistleblower will be made.

## **9. Reporting**

At the conclusion of the investigation, the investigator will prepare a report of the findings to CEO. Where the final report indicates that misconduct has occurred, the final report will include recommendations for steps to be taken to prevent the misconduct from occurring in the future, as well as any action that should be taken to remedy any harm or loss arising from the misconduct, including disciplinary proceedings against the person responsible for the conduct, and the referral of the matter to appropriate authorities, as is deemed necessary by CEO.

## **10. Communications to Whistleblower**

The Company shall ensure that, provided the claim was not submitted anonymously, the whistleblower is kept informed of the outcomes of the investigation of the relevant allegations, subject to the considerations of privacy of those against whom allegations are made.

Further information and advice for further information, refer to any other related policies or contact (the CFO) on email.

## **11. Compensation**

A discloser may seek compensation through the courts if they suffer damage, loss or injury because of a disclosure and the entity failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

## **12. Definitions**

**The Company** means Tokyo Gas Australia (ABN 46 102 349 557).

**The Group** means [insert all companies affiliate with TGA eg TG Gorgon, TG Pluto, TG Ichthys etc]

**Whistleblower** means a person who reports wrongdoing by a person where there are reasonable grounds to suspect that such wrongdoing is illegal or against the Company's policies.

**Eligible Recipient** means a person appointed by the Company to receive Protected Disclosures.

**Protected Disclosures** means the revelation by a Whistleblower to an Eligible Recipient of a matter that is protected by the Corporations Act. Examples of Protected Disclosures are listed at paragraph 3.