

ROHIG AUSTRALIA – WHISTLEBLOWER POLICY (EXTERNAL)

INTRODUCTION

The purpose of this Australian Whistleblower Policy (the **Policy**) is to ensure employees and other Whistleblowers can raise concerns regarding any misconduct, improper state of affairs or improper circumstances in any way relating to the Company, without being subject to victimisation, harassment or discriminatory treatment.

This Policy :

- Encourages disclosure of an issue if a Whistleblower reasonably believes there has been wrongdoing;
- Sets out the ways in which a disclosure can be made;
- Outlines how the Company will deal with a disclosure; and
- Details the protections available to Whistleblowers.

WHO DOES THIS POLICY APPLY TO ?

This Policy applies to **Whistleblowers**, which means anyone who is, or was, any of the following:

- An officer, director or employee of the Company;
- A contractor or supplier of goods and services to the Company, or their current and former employees;
- An 'associate' (as that term is defined in the *Corporations Act 2001*) of the Company;
or
- A family member of an individual mentioned above.

DISCLOSABLE MATTERS

Any misconduct, improper state of affairs or improper circumstances that a Whistleblower has reasonable grounds to suspect has occurred in relation to the Company, should be reported in accordance with this policy.

Such disclosable matters include any conduct that is:

- Dishonest;
- Fraudulent;
- corrupt;
- illegal;

- unethical;
- abuse of authority;
- grossly negligent;
- contrary to workplace health and safety practices or poses a serious risk to the health and safety of any person at the workplace;
- in breach of the Company's policies;
- misconduct in respect of the Company's tax affairs;
- a danger, or represents a danger to the public, the environment and/or the government; or
- any other conduct that may cause loss or be otherwise detrimental to the interests of the Company.

It is not necessary for a disclosable matter to involve a contravention of a particular law.

INCORRECT DISCLOSURES

A Whistleblower can still qualify for protection under this Policy even if the information disclosed turns out to be incorrect.

EXCLUSION OF WORK-RELATED GRIEVANCES

This Policy does not apply to personal work related grievances. Such grievances should be reported to your line manager, or Human Resources representative.

A personal work related grievance means a grievance or dispute about any matter in relation to the Whistleblower's employment or former employment that has or (tends to have) implications for the Whistleblower's personal interests but does not have any significant implication for the Company or relate to any conduct about a disclosable matter. For example, an interpersonal conflict between employees, or a decision in relation to the employee's employment or engagement, such as a transfer, promotion or disciplinary action.

RESPONSIBILITY TO REPORT

It is an expectation of the Company that a Whistleblower who becomes aware of any conduct that involves a disclosable matter will make a report to disclose the conduct.

HOW TO MAKE A REPORT

Overview

A Whistleblower may make a report anonymously. A Whistleblower can choose to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalised. A Whistleblower can also refuse to answer any questions that they feel could reveal their entity.

Should a Whistleblower have any questions or concerns in relation to the making of a report, the Company recommends the Whistleblower seeks independent legal advice (at the Whistleblower's own cost)

Internal Reporting

To assist the Company in promptly identifying and addressing wrongdoing, Whistleblowers should first report any matters of concern in writing to compliance@rohlig.com (Global Compliance).

The Whistleblower must disclose to Global Compliance that he or she is making a disclosure in accordance with this Policy.

External Reporting

A Whistleblower may make a report to the Australian Securities and Investments Commission, the Australian Prudential Regulation Authority and other Commonwealth bodies prescribed by regulation.

Public interest disclosures and emergency disclosures

A Whistleblower may make a disclosure to a journalist or parliamentarian if the disclosure is a “public interest disclosure” or an “emergency disclosure”.

It is incumbent on the Whistleblower to understand the requirements under the Corporations Act 2001 (Cth) to make a “public interest disclosure” or an “emergency disclosure”, including for example that a prior disclosure must have been made to the Australian Securities and Investments Commission, the Australian Prudential Regulation Authority or other prescribed body and that 90 days must have passed since the previous disclosure in the case of a “public interest disclosure”.

The Company recommends that a Whistleblower seeks independent legal advice (at the Whistleblower’s own cost) before making a “public interest disclosure” or an “emergency disclosure”.

SUPPORT AND PROTECTIONS FOR WHISTLEBLOWERS

Protection from detrimental acts

A Whistleblower will not be subject to any civil, criminal or disciplinary action for making a report that is covered by this Policy or for participating in any subsequent investigation into the report. This Policy however does not protect a Whistleblower in respect of any improper conduct or illegal activities that the Whistleblower has participated in.

No employee, officer or contractor of the Company may cause or threaten any detriment to the Whistleblower because the Whistleblower has made or proposes to make a report in accordance with this Policy or because of the content of any such report or proposed report. Conduct that may be detriment includes:

- dismissal;
- injury of an employee in their employment;
- alteration of an employee’s position or duties to their disadvantage;
- discrimination, harassment or intimidation;

- harm or injury including psychological harm;
- damage to property, reputation or business or financial position; or
- any other conduct that constitutes retaliation.

Examples of how the Company may protect a Whistleblower from detrimental acts include:

- engage a consultant to develop and implement strategies to help a Whistleblower minimise and manage stress, time or performance impacts, or other challenges resulting from the disclosure or an investigation;
- conduct training for management to ensure relevant managers are aware of their responsibilities to maintain the confidentiality of a disclosure to the extent practicable, address the risks of isolation or harassment of Whistleblowers, manage conflicts, and being fair when managing the performance of, or taking other management action relating to, a Whistleblower;
- if a Whistleblower believes he or she has suffered detriment, he or she can lodge a complaint to compliance@rohlig.com Upon receipt of such a complaint, the Company will investigate the complaint by an officer of the Company who is not involved in dealing with the disclosure and the investigation

Anonymity

Except as described below, it is illegal for any person to reveal the identity of the Whistleblower or disseminate information that is likely to lead to the identification of the Whistleblower. A Whistleblower can make a written complaint about a breach of anonymity to compliance@rohlig.com A complaint could also be lodged with a regulator such as the Australian Securities and Investments Commission or the Australian Prudential Regulation Authority.

A Whistleblower's identity may be revealed in the following circumstances:

- where the information is disclosed to the Australian Securities and Investments Commission, the Australian Prudential Regulation Authority or the Australian Federal Police;
- where the information is disclosed to the Australian Commissioner of Taxation if the report concerns the Company's tax affairs;
- where the information is disclosed to a legal practitioner for the purpose of obtaining legal advice in relation to the operation of applicable whistleblowing protection laws;
- to a person or body prescribed by the regulations; or
- with the consent of the Whistleblower.

Information contained in a disclosure may be revealed with or without the Whistleblower's consent if:

- the information does not include the identity of the Whistleblower;
- all reasonable steps have been taken to reduce the risk that the Whistleblower could be identified from the information; and
- it is reasonably necessary for the investigation of the disclosure.

Examples of steps the Company will take to reduce the risk of the identity of the Whistleblower being breached include the following:

- all personal information or reference to the Whistleblower witnessing an event will be redacted;
- the Whistleblower will be referred to in a gender-neutral context;
- where possible, the Whistleblower will be contacted to help identify certain aspects of their disclosure that could inadvertently identify them;
- disclosures will be handled and investigated by qualified staff;
- access to all information relating to a disclosure will be limited to those directly involved in managing and investigating the disclosure;
- communications and documents relating to the investigation of a disclosure will not to be sent to an email address or to a printer that can be accessed by other staff;
- all paper and electronic documents and other materials relating to disclosures will be stored securely; and
- each person who is involved in handling and investigating a disclosure will be reminded about the confidentiality requirements, including that an unauthorised disclosure of a Whistleblower's identity may be a criminal offence.

Protections under Australia's whistleblower laws

A Whistleblower who makes a report in accordance with this Policy may be afforded protections under Australia's whistleblower laws, being either or both of the laws contained in Part 9.4AAA of the Corporations Act 2001 (Cth) and Part IVD of the Taxation Administration Act 1953 (Cth).

Australia's whistleblower laws also protect some types of disclosures made to external parties such as to legal representatives, the Australian Securities and Investments Commission, the Australian Prudential Regulation Authority, the Commissioner of Taxation, members of parliament or journalists. Any person who is a whistleblower under Australia's whistleblower laws must be treated in accordance with, and is entitled to, the protections afforded by this Policy.

A Whistleblower may seek compensation and other remedies through the courts if he or she suffers loss, damage or injury because of a disclosure and the Company has failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

However, a disclosure that is not about "disclosable matters" under the Corporations Act 2001 (Cth) do not qualify for protection under Australia's whistleblower laws.

SUPPORT OF PERSONS IMPLICATED

No action will be taken against employees or officers of the Company who are implicated in a disclosure until an investigation has determined whether any allegations against them are substantiated. However, an employee or officer who is implicated may be temporarily stood down without loss of pay whilst an investigation is in progress. Where an investigation finds that the allegations are not substantiated then the employee or officer may be reinstated on full duties.

Examples of support for individuals implicated in a report include:

- disclosures and investigations will be handled confidentially, to the extent practicable and appropriate in the circumstances;
- taking comfort that the aim of any investigation under this Policy is to fairly and objectively determine whether there is enough evidence to substantiate or refute the matters reported;
- to the extent practicable an employee or officer who is the subject of a disclosure will be advised about the subject matter of the disclosure and provided with an opportunity to respond to allegations against the person; and
- an employee or officer who is the subject of a disclosure will have access to the Company's EAP service.

BREACH OF THIS POLICY

Any breach of this Policy will be taken seriously and may result in an officer, employee or contractor of the Company being the subject of a separate investigation and/or disciplinary action, up to and including summary dismissal.

A breach of this Policy may also amount to a civil or criminal contravention under Australia's whistleblower laws, giving rise to significant penalties.

ACCESSIBILITY OF THIS POLICY

This Policy will be made available to Contractor/Supplier of Goods or Family member via <https://www.rohlig.com>

GENERAL PROVISIONS

A reference to the Company in this Policy includes a related entity of the Company.

It is a condition of any employment or engagement by the Company that all contractors comply with this Policy. However, this Policy does not form part of any contract between the Company and any person or entity and is not contractually binding on the Company.

This Policy will be reviewed on a periodic basis to ensure it is up to date and consistent with legislative requirements. This Policy may be amended, withdrawn or replaced from time to time at the sole discretion of the Company.

Sydney, January 2020