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November 28, 2022

APA Whistleblower Policy



1. Purpose

This Whistleblower Policy (Policy) is one of a number of policies and codes implemented to foster a culture of compliance and responsible, ethical decision-making within APA Group (APA). APA encourages an environment in which matters of concern and suspected wrongdoings within APA which constitute Reportable Conduct are reported, and to protect the person disclosing such conduct against reprisals, discrimination, harassment, victimisation or future bias towards their career for speaking up.

2. Scope

This Policy applies to everyone working for, and with, APA including our directors and officers, employees and contract staff, consultants, suppliers and contractors or a relative, dependant or spouse of any of these individuals, who want to report a concern or issue about the behaviour of APA or its people.

This Policy is made available via APA’s intranet site and external website and covers all disclosures about Reportable Conduct at APA. The Policy has specific application as follows:

Attachment 1: Making a report flowchart	Applies to all disclosures of Reportable Conduct (whether or not the disclosure meets the requirements of a 'protected disclosure' under the legislation)
Attachment 2: Whistleblower Information Sheet	Deals with the statutory protections which apply to disclosures of Reportable Conduct which are also 'protected disclosures' under the legislation

3. Objectives

The objectives of this Policy are to:

- Provide a safe and protected environment to escalate and disclose potential matters of concern and suspected wrongdoing.
- Contribute to a healthy culture by maintaining avenues to confidentially raise concerns.

4. APA Position

This Policy outlines APA’s position on the importance of an effective Whistleblower environment. APA fosters a culture of compliance and responsible, ethical decision-making including:

- Encouraging the reporting of any Reportable Conduct including matters that may cause financial or non-financial loss to APA, or damage APA’s reputation. A

personal work–related grievance which concerns employment, or former employment and does not fall within a legal exception (see 3 Personal work-related grievances in Attachment 2) will not be regarded as Reportable Conduct and should be instead raised under APA's Grievance Procedure.

- Providing for the appropriate infrastructure for dealing with reports of Reportable Conduct as set out in APA's 'Making a Report' flowchart attached at Attachment 1.
- Providing for an independent disclosure service.
- Respecting and protecting Whistleblower confidentiality and anonymity.
- Enabling APA to effectively deal with reports in a way that will protect the identity of the person speaking up and provide for secure storage of the information provided.
- Ensuring the fair treatment of employees of APA who are mentioned in disclosures of Reportable Conduct.
- Supporting Whistleblowers and protecting them against reprisals or suffering detriment or disadvantage from making disclosures of Reportable Conduct under this Policy.

Information about the protections available to Whistleblowers under Australian law in relation to protected disclosures, and the criteria protected disclosures, are set out in the attached Whistleblower Information Sheet.

5. Key Requirements

The following key requirements or management measures are in place in relation to disclosures of Reportable Conduct:

- Maintenance of internal channels for whistleblower reports, either directly to the Disclosure Officer or via Senior Leaders / Executives.
- Maintenance of an externally managed disclosure service (Disclosure Service Provider) as an independent, impartial and confidential means of reporting.
- Assessment of all Whistleblower reports for possible investigation, whether received through external channels, internal channels or via the Disclosure Service Provider. The investigation will be coordinated by the General Manager Risk and Compliance (Disclosure Officer) and will be conducted in a manner that is confidential, fair and objective. This includes:
 - Determining the nature and scope of the investigation, who should lead the investigation (including whether an external investigation is appropriate) and the nature of any technical, financial or legal advice required.
 - Determining the anticipated timeframe for the investigation recognising the intent is to complete investigations as soon as possible.

- Processes to apply protection are in place so that a person will not be disadvantaged or subject to detrimental conduct, reprisal or retaliation by reason of their having made a report. This may include handling disclosures confidentially where practical, assessing whether anyone may have a motive to cause detriment and taking reasonable action to protect a Whistleblower from detriment if required. Regardless of the reporting channel, the Whistleblower is also able to choose to remain anonymous.
- Processes to ensure any investigation is objective and fair, and a person who is the subject of the disclosure is informed at an appropriate time having regard to APA's obligations to afford procedural fairness to those subject to workplace investigation or disciplinary procedures.
- Regular communication with the Whistleblower and other relevant parties to ensure they are kept informed to the extent practicable. Where the Whistleblower has identified themselves, the Whistleblower will be kept informed about the outcome of the investigation. If they have chosen to remain anonymous, they may receive updates as practical through the Disclosure Service Provider. The information which the Whistleblower receives at the end of an investigation will depend on the circumstances. There may be circumstances where it is not appropriate to provide details of the outcome to the Whistleblower.
- The Disclosure Officer will coordinate the provision of a report from the Disclosure Service Provider to each quarterly meeting of the Audit and Risk Management Committee advising whether any report of Reportable Conduct has been received and summarising activities undertaken with respect to any such report in accordance with this Policy.

6. Roles and responsibilities

For the purposes of the Whistleblower Policy across APA, the following specific responsibilities apply:

Position	Responsibilities
Risk Management Committee (RMC)	<ul style="list-style-type: none"> • The RMC oversees the operation of the Whistleblower program, receives quarterly reports, determines actions arising from investigations and approves the Whistleblower Policy.
Disclosure Service Provider (DSP)	<ul style="list-style-type: none"> • The DSP is a specialist organisation independent of APA with staff trained in receiving, investigating and reporting on reports from whistleblowers. It provides reports to the Disclosure Officer.
Disclosure Officer	<ul style="list-style-type: none"> • Receives whistleblower reports (including directly and through the DSP). Coordinates the investigation for all whistleblower reports, (whether received through internal channels or via the DSP) and reports to the ARMC.
Senior Leaders/ Executives	<ul style="list-style-type: none"> • Receive and escalate any whistleblower reports from personnel to the Disclosure Officer.
Personnel	<ul style="list-style-type: none"> • All personnel are responsible for ensuring they are aware of APA's Whistleblower Policy so they can make a disclosure in connection with Reportable Conduct.

7. Glossary

Date	Changes
<p>Whistleblower (or eligible whistleblower in Attachment 2)</p>	<p>Includes any persons who are former or current:</p> <ul style="list-style-type: none"> • Employees and officers. • Individuals who supply goods or services to APA (paid or unpaid) (which may include contractors, suppliers, consultants and service providers) and their employees. • Individuals who are associates (as defined in the Corporations Act) of APA. <p>It also includes spouses, dependants and relatives of any of the above categories of person. For disclosures made about Tax Matters (see Attachment 2), a Whistleblower also includes:</p> <ul style="list-style-type: none"> • A child of any of the above categories of persons. • An individual who is an associate of APA (under Section 318 of the <i>Income Tax Assessment Act 1936</i>).
<p>Reportable Conduct</p>	<p>Any conduct that the Whistleblower has reasonable grounds to suspect amounts to serious misconduct, or an improper state of affairs in relation to APA Group.</p> <p>Any conduct that the Whistleblower has reasonable grounds to suspect amounts to APA Group (or an officer or employee of APA Group) engaging in conduct which:</p> <ul style="list-style-type: none"> • Breaches the Corporations Act, ASIC Act or a failure to comply with any obligation of APA under the Listing Rules of the Australian Securities Exchange. • A breach of any other Commonwealth law that is punishable for a period of 12 months or more. • An unsafe work practice which involves substantial risk to health and safety of employees or the public. • Conduct which may indicate modern slavery practices occurring in APA's supply chain. • Serious or systemic breaches of the Code of Conduct or other internal policies • Any deliberate concealment of any of the conduct referred to above. <p>Reportable Conduct also includes any other matters which do not fall within the above categories but which are about matters which may qualify for protection under the <i>Corporations Act</i> or the <i>Tax Administration Act 1953</i>.</p>
<p>Protected disclosure</p>	<p>Certain information that is disclosed to certain people or organisations is protected by law. It should be noted that any disclosures apply to APA or any of its related entities (for example, GDI, or for disclosures about Tax Matters, APA's associates).</p> <p>In order to be a protected disclosure and qualify for the statutory protections a report must meet the criteria set out at Attachment 2</p>

Date	Changes
Personal work related grievance	<i>Personal work-related grievances</i> include matters related to an individual's employment are not protected disclosures under the law except in certain circumstances (see Attachment 2).

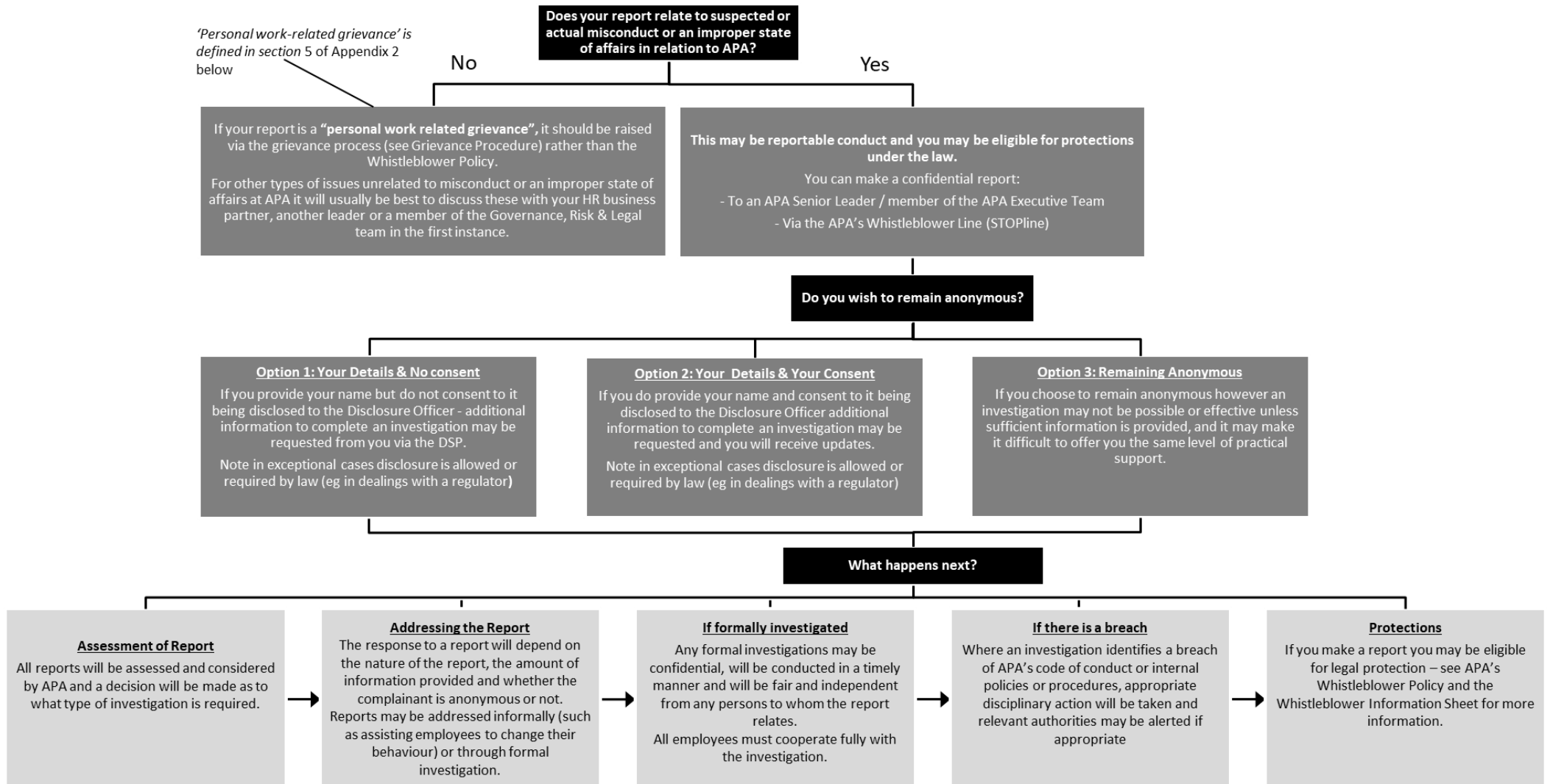
8. Related documents

- Code of Conduct (our code)
- Conflicts of Interest Policy
- Diversity & Inclusion Policy (including EEO)
- Grievance Procedure
- Disciplinary Action Procedure
- Privacy Policy
- APA Group Executive Delegation Policy and Delegations of Authority Table
- Risk Management Policy
- Technology Policy and Standard.
- Project Risk Framework.
- Health, Safety and Wellbeing Policy and Management System
- Environment and Heritage Policy and Management System.
- Climate Policy and Climate Change Management Framework.
- Insurance Standard.

9. Version Control

Date	Version	Changes
18 Aug 2016	V1	Rewrite to reflect introduction of external reporting service
30 Jul 2017	V2	Updates to new policy template with minor changes
15 Oct 2018	V3	Updates to reflect expansion of reporting service
29 Jul 2019	V4	Updates to reflect legislative changes including external legal review
15 Sep 2021	V4.1	Update to new template, removal of Decision Compass and latest related policy updates. No changes to content.
10 Jul 2022	V5	Periodic review and updated to reflect ASIC guidance
23 Oct 2022	V6	Periodic review and capture of external review comments.

Attachment 1: Making a report flowchart



Attachment 2: Whistleblower Information Sheet

Protections provided by Australian law

1 Additional legislative protections

APA encourages matters of concern and suspected wrongdoings to be reported under APA's Whistleblower Policy. However, the law offers protections in other cases (for example, you can report potential misconduct to people other than the persons listed in the Whistleblower Policy).

If you make a "protected disclosure" under the law (which meets the requirements for the statutory protections provided under the Corporations Act or the Taxation Act) that does not comply with the suggested processes in the Whistleblower Policy, you will still be entitled to the legal protections however when the process set out at Attachment 1 is followed APA may be better able to ensure appropriate investigation and protection.

2 Protected disclosures

Certain information that is disclosed to certain people or organisations is protected by law. It should be noted that any disclosures apply to APA or any of its related entities (for example, GDI, or for disclosures about Tax Matters, APA's associates).

In order to be a protected disclosure and qualify for the statutory protections (see below), a report must meet each of the following criteria:

- The report must be made by an eligible whistleblower – this is a person who is defined as a Whistleblower
- The eligible whistleblower must have objectively reasonable grounds to suspect the report discloses a disclosable matter – being one of the matters in the below table, or a public interest disclosure or emergency disclosure.
- The report must be made to an eligible recipient – these are specified in the table below
- Not be a 'personal work-related grievance' (see section 5 below).

Some examples of this information and recipients are outlined in the following table.

Information reported or disclosed ('disclosable matters')	Examples	Recipient of disclosed information ('eligible recipients')
<p>Information about actual or suspected misconduct, or an improper state of affairs or circumstances in relation to APA or a related body corporate (which may not necessarily involve a contravention of law).</p>	<p>Suspected dishonest dealing with suppliers</p> <p>Suspected fraud</p> <p>Suspected misconduct that is potentially damaging to the environment or raises significant safety concerns</p> <p>Serious or systemic breaches of APA's internal policies or APA's Code of Conduct (our code)</p> <p>Conduct which is potentially damaging to an APA employee or contractor</p> <p>Suspected breach of modern slavery regulations by a supplier</p>	<p>A person authorised by APA to receive protected disclosures i.e. Senior Leaders / members of the APA Executive Team who receive reports under the Whistleblower Policy (see Attachment 1)</p> <p>A Disclosure Officer</p> <p>An APA officer or senior leader</p> <p>An internal or external auditor, or a member of an audit team conducting an audit, of APA or a related body corporate</p> <p>ASIC</p> <p>A Commonwealth authority prescribed for the purposes of reporting in relation to APA.</p>
<p>Information that APA or any officer or employee of APA has engaged in conduct that contravenes or constitutes an offence against certain legislation.</p>	<p>Suspected systemic issues or poor conduct relating to APA's accounting practices</p> <p>Suspected unapproved disclosure of personal information relating to our customers, employees or contractors</p> <p>Suspected breach of APA's safety policies</p> <p>Suspected improper share dealings</p>	<p>A legal practitioner for the purpose of obtaining legal advice or legal representation</p>
<p>Information that represents a danger to the public or the financial system (even if it does not involve a breach of a particular law).</p>	<p>Potential significant health and safety issues which have not been escalated or reported as part of normal safety management</p>	
<p>Information that APA or any officer or employee of APA engaged in conduct that constitutes an offence under any law of the Commonwealth punishable by imprisonment for a period of 12 months or more.</p>	<p>Potential breach of safety or environment laws by individuals in some instances not reported elsewhere.</p>	

Information reported or disclosed ('disclosable matters')	Examples	Recipient of disclosed information ('eligible recipients')
Information about misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of APA or an associate, which the discloser considers may assist the recipient to perform functions or duties in relation to the tax affairs of APA or an associate.	Undisclosed errors in APA's tax calculations	<p>A person authorised by APA to receive reports of tax-related disclosable matters.</p> <p>An auditor, or a member of an audit team conducting an audit, of APA.</p> <p>A registered tax agent or specialist third party who provides tax services to APA.</p> <p>A director, secretary or senior leader of APA.</p> <p>An employee or officer of APA who has functions or duties that relate to the tax affairs of APA.</p> <p>A legal practitioner for the purpose of obtaining legal advice or legal representation.</p>
Information that may assist the Commissioner of Taxation to perform his or her functions or duties under a taxation law in relation to APA.	<p>Undisclosed errors in APA's tax calculations</p> <p>Highly unusual or non-complaint tax practices</p>	<p>Commissioner of Taxation.</p> <p>A legal practitioner for the purpose of obtaining legal advice or legal representation.</p>

3 STOPline details

Reports about disclosable matters can also be made through the Disclosure Service Provider, STOPline:

Phone: 1300 304 550

Email: apa@stoline.com.au

Web: <https://apa.stoplinereport.com>

Post: APA Group, c/o Stoline, PO Box 403, Diamond Creek, VIC 3089

Office: Unit 25, 7 Dalton Road, Thomastown VIC 3074, Australia

4 Emergency and public interest disclosures

The law also protects certain disclosures made in “emergency” and “public interest” situations, in which case disclosures can be made to additional recipients (such as members of Parliament or journalists), by following a special process under law.

Please contact APA's General Counsel or General Manager Risk, Compliance & Insurance if you would like more information about emergency and public interest disclosures.

5 Personal work-related grievances

Legal protection for disclosures about solely employment related matters are only available under the law in limited circumstances. Examples of personal work-related grievances could include interpersonal conflicts between the Whistleblower and another employee, a decision relating to the

Whistleblower's engagement or promotion, terms and conditions or a decision to discipline, suspend or terminate the Whistleblower.

Personal work-related grievances are not protected disclosures under the law, except where:

- It relates to a disclosable matter and a personal work-related grievance (ie it is a mixed disclosure).
- It concerns a breach or alleged breach of the protections against detriment (for example detriment is threatened / caused to you because you have or may be considering reporting matters of concern or suspected misconduct).
- It is made to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the law about whistleblowers.

Under the law, a grievance is not a personal work-related grievance if it:

- Has significant implications for an entity regulated under the law that do not relate to the discloser.
- Concerns conduct, or alleged conduct, in contravention of specified corporate and financial services laws, or that constitutes an offence punishable by 12 months or more imprisonment under any other Commonwealth laws.
- Concerns conduct that represents a danger to the public.
- Concerns conduct prescribed by regulations.

6 Statutory protections

Protected disclosures which meet the requirements under whistleblowing laws are afforded some specific legal protections. APA takes these protections seriously and will take disciplinary action against any breach of the protections. Civil and criminal sanctions also apply for breaches of these protections. These include specific confidentiality provisions, protections against detriment and threats of detriment and protections from liability.

The law also states that if you make a protected disclosure:

- in some circumstances (e.g. if the disclosure has been made to a regulator) the information you provide is not admissible in evidence against you (other than proceedings in respect of the falsity of the information you are not subject to any civil, criminal or administrative liability for making the disclosure).
- no contractual or other remedy may be enforced or exercised against on you the basis of the disclosure.

7 Remedies

Additional legislative protections may also be available including:

- Compensation for loss, damage or injury suffered as a result of detrimental conduct.
- An injunction to prevent, stop or remedy the effects of the detrimental conduct.
- An order requiring an apology for engaging in the detrimental conduct.
- If the detrimental conduct wholly or partly resulted in the termination of an employee's employment, reinstatement of their position.
- Any other order the court thinks appropriate.