



Whistleblower Protection Procedure (External)

Brief description

Gladstone Ports Corporation (“**GPC**”) is committed to creating and maintaining the highest standards of conduct and ethical behaviours in all our activities. As part of this commitment, this Whistleblower Protection Procedure provides a process to encourage the disclosure of information about Wrongdoing which includes misconduct or an improper state of affairs, whilst protecting persons who report this conduct and make disclosures under this Procedure. This is GPC’s policy on whistleblowing pursuant to section 1317AI of the Corporations Act 2001 (Cth).

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Owner	Chief Executive Officer
Custodian	Senior Employment Lawyer

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If you require any further information, please contact the Custodian.

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The current version of this Procedure is available on GPC’s Intranet.

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1 Terms and definitions

In this Procedure:

“**Associate**” has the meaning given to it by sections 10 – 17 of the Corporations Act.

“**Vendor**” has the meaning of the current approved Consultant, awarded Contract through market testing.

Terms that are capitalised and not otherwise defined in this Procedure are defined in the GPC Corporate Glossary Instruction (as listed in Appendix 1 – Related documents).

2 Introduction

2.1 Purpose

GPC and its subsidiaries and related entities are committed to creating and maintaining a workplace where strong ethical standards are upheld and displayed through Employee behaviour. This includes the reporting and disclosure of information about Wrongdoing which includes suspected misconduct or an improper state of affairs or circumstances relating to GPC.

2.2 Scope

This Procedure applies to current and former:

- (a) Officers of GPC, including every member of the Board;
- (b) Chief Executive Officer;
- (c) Members of the Executive Leadership Team;
- (d) Employees;
- (e) Associates of GPC; and
- (f) Suppliers of GPC (and employees of suppliers).

2.3 Objectives

GPC encourages the reporting of any instances of suspected Wrongdoing, and providing support and protections to Eligible Whistleblowers through the Protected Disclosure process so that reports can be made safely and securely. Reporting of Wrongdoing helps GPC to identify issues that may not otherwise be uncovered. This Procedure sets out the process for making Protected Disclosures including who Protected Disclosure can be made to, what Protected Disclosures need to be about and the protections available to those who make Protected Disclosures.

Nothing in this Procedure prevents Employees from discussing issues or concerns with their supervisor or manager.

3 The procedure for making a Protected Disclosure

3.1 Who can make a Protected Disclosure

A person (“**Eligible Whistleblower**”) who currently is, or who has previously been, one of the following can make a Protected Disclosure under this Procedure:

- 1 an Officer or Employee of GPC;
- 2 an individual who supplies goods or services to GPC, or an employee of a person who supplies goods or services to GPC;
- 3 an individual who is an Associate of GPC; or
- 4 a relative, dependent or spouse of any individual referred to at 1 to 3 above.

In making a Protected Disclosure, an Eligible Whistleblower can decide to remain anonymous.

3.2 What types of Wrongdoing can be the subject of a Protected Disclosure

A Protected Disclosure is about wrongdoing involving any past or present misconduct or improper state of affairs or circumstances that is related to GPC, including conduct of GPC Officers and Employees (“**Wrongdoing**”).

Wrongdoing does not need to be something illegal. Examples of Wrongdoing could include the following conduct:

- 1 conduct which is dishonest, fraudulent or corrupt, including bribery;
- 2 conduct which is illegal¹;
- 3 improper affairs relating to accounting, tax, actuarial, audit, internal controls or compliance;
- 4 unethical conduct in relation to the performance of official functions and duties;
- 5 abuse or serious mismanagement of GPC's property or resources;
- 6 conduct which is seriously detrimental to GPC's financial position;
- 7 conduct which may cause financial loss to GPC or damage its reputation or be otherwise detrimental to GPC's interests;
- 8 conduct endangering the public, health and safety or damaging the environment;
- 9 a breach of a protection described in this Procedure; or
- 10 the concealment of any such conduct as detailed above.

Certain types of reports about Wrongdoing (e.g. reports of reprisals, or reports by employees about suspected corrupt conduct) may also be subject to and may be handled by GPC in accordance with GPC’s Public Interest Disclosure Procedure.

Exceptions

Wrongdoing does not include, and this Procedure does not cover, personal work-related grievances. These are grievances that relate solely to an Employee’s current or former employment with implications for them personally, such as interpersonal conflicts, decisions relating to their engagement, transfer or promotion, decisions relating to the terms and conditions of their engagement, or a decision relating to their suspension, termination or discipline.

¹ For example, a breach of laws or regulations including an offence against, or a contravention of any provision of the Acts listed in section 6.1.1 of this Procedure, or instruments made under those Acts, tax laws, or an offence against any Commonwealth law punishable by imprisonment for 12 months or more.

Employees should raise these types of grievances as set out in the Grievance Resolution Management Specification.

Questions about whether a concern relates to Wrongdoing or is a grievance should be directed to the Protected Disclosure Officers, including the Whistleblower Coordinator. Remember, a report will be dealt with and protected under this Procedure if it:

- 1 is a mixed report that includes information about Wrongdoing;
- 2 relates to any detriment or threat because of a previous report of Wrongdoing;
- 3 relates to particular offences or breach of laws, or has significant implications for GPC; or
- 4 is made to an Australian-qualified lawyer to seek advice about whistleblower protections.

3.3 Who can a Protected Disclosure be made to

A Protected Disclosure may be made to any of the following persons (“**Eligible Recipients**”):

- 1 a Protected Disclosure Officer, as identified in section 3.3.1 for the purpose of this Procedure;
- 2 another Officer of GPC;
- 3 via GPC's reporting hotline on 1800 693 362;
- 4 an auditor or member of an audit team conducting an audit, an actuary, or member of the finance team with tax responsibilities of GPC or a related body corporate;
- 5 the Australian Securities and Investment Commission, the Australian Prudential Regulation Authority, the Australian Taxation Office (for a tax related matter), or other prescribed Commonwealth Authority; or
- 6 an Australian-qualified lawyer to seek advice about whistleblower protections (in which case a report will be protected even if the matter turns out not to be Wrongdoing)².

3.3.1 Protected Disclosure Officers

GPC encourages reports to be made to a Protected Disclosure Officer. These persons are GPC's core team for receiving reports and are best placed to support and deal with reports expeditiously and confidentially.

Contact details for GPC's Protected Disclosure Officers, including the Whistleblower Coordinator, can be provided upon request by calling 1800 693 362.

3.4 Making a Protected Disclosure

Eligible Whistleblowers should provide as much information as possible, including details of the Wrongdoing, people involved, dates, locations and if any more evidence may exist.

To make a Protected Disclosure about Wrongdoing, an Eligible Whistleblower must have reasonable grounds to suspect that the information they have concerns these matters. Eligible

² In limited circumstances, certain 'public interest' or 'emergency' reports can be made a member of Parliament or a Legislative body or a journalist and are also protected by law. If an Eligible Whistleblower is seeking to make such a report, it is important to understand the criteria that must be met, which include:

- that a report to ASIC or APRA has already been made;
- (in the case of a 'public interest' report) at least 90 days have passed and they have reasonable grounds to believe that no action is being taken, or (in the case of an 'emergency' report) they have reasonable grounds to believe the report concerns a substantial and imminent danger to health, safety or the environment; and
- they give the body to whom the report was made to written notice they intend to make a 'public interest' or 'emergency' report. Persons may wish to contact a lawyer about whether the criteria have been met prior to making such a report.

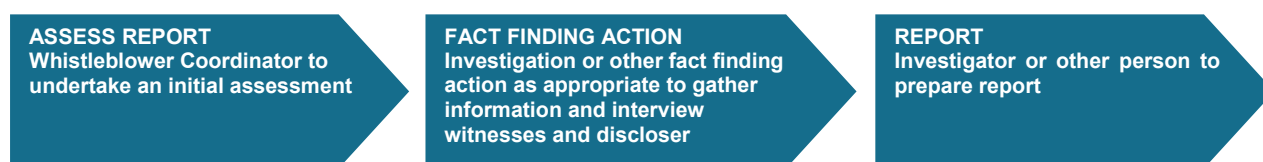
Whistleblowers will still be protected even if it turns out the report is incorrect. However, knowingly making a false report may result in disciplinary action.

GPC strongly encourages Eligible Whistleblowers to provide their name when making a report, as this will make it easier to respond. Eligible Whistleblowers can choose to remain anonymous, including during any investigation or after any investigation is finalised. Eligible Whistleblowers may also refuse to answer any questions they feel could reveal their identity.

However, responding to a report may be difficult unless sufficient information is provided, and GPC will not be able to provide the same level of practical support if GPC does not know who has made the report. GPC asks that Eligible Whistleblowers at least provide a way to maintain contact.

Eligible Whistleblowers should contact the Whistleblower Coordinator to discuss how GPC can protect their identity if they have concerns about disclosing their name or in the first instance make a report through GPC's reporting hotline.

4 Handling Protected Disclosures



Set out above is the general process for handling a Protected Disclosure. Further detail about the stages are detailed below.

4.1 Receiving Protected Disclosures

All reports are received and treated sensitively and seriously, and will be dealt with promptly, fairly and objectively.

GPC's response will vary depending on the nature of the report and the amount of information provided. GPC will assess your report to determine whether:

- 1 it relates to Wrongdoing; and
- 2 it is a public interest disclosure (for the purposes of the Public Interest Disclosure Act 2010 (Qld)) and / or if there are reasonable grounds to suspect it involves, or may involve, corrupt conduct (for the purposes of the Crime and Corruption Act 2001 (Qld)); and
- 3 what steps can and will be taken to respond, including any formal investigation.

Where a report is a public interest disclosure, or there are reasonable grounds to suspect it involves or may involve corrupt conduct, the steps to be taken as set out in GPC's Public Interest Disclosure Procedure will apply.

The following matters are not relevant to the assessment of whether an Eligible Whistleblower's disclosure is a disclosure relating to Wrongdoing:

- how the disclosure is received (e.g. orally or in writing);
- if the disclosure is made anonymously;
- whether the Eligible Whistleblower specifically identifies a person who may have been involved in the conduct the subject of the disclosure;
- whether the Eligible Whistleblower identifies the information as "Wrongdoing" or refers to the whistleblower protections under the Corporations Act 2001 (Cth).

4.2 Investigation of Protected Disclosures

While the scope and timeframe for any investigation differs depending on the Protected Disclosure being examined, any investigations commenced will be conducted in a timely manner and will be fair and independent from persons involved in the Wrongdoing, the Eligible Whistleblower or the department involved. All Employees must cooperate fully with any investigations.

A Protected Disclosure Officer who is not implicated directly or indirectly in the Protected Disclosure may be assigned as the contact point for an investigation.

If the Protected Disclosure involves or relates to, directly or indirectly, all of the Protected Disclosure Officers, any investigation will be undertaken by external investigators. Instructions in relation to the investigation will be given by an Officer of GPC who is not involved, directly or indirectly, in the matters which are raised in the Protected Disclosure. This Officer may be delegated such responsibility by the CEO or, if the CEO is conflicted, the Board.

Where appropriate, the Protected Disclosure Officer (or other investigator) will provide updates on the process to the Eligible Whistleblower. However, the timing of updates and level of detail GPC can provide will depend on the nature of the Protected Disclosure. To avoid jeopardising the investigation, an Eligible Whistleblower is required to keep that fact that they have made a Protected Disclosure and the information in the disclosure strictly confidential (subject to any legal requirement).

The investigation process will vary depending on the nature of the Protected Disclosure and the amount of information provided. Not all disclosures will require a formal investigation. The steps that may be taken include:

- There may be insufficient information in the Protected Disclosure to allow an investigation to be undertaken. To the extent possible, the Protected Disclosure Officer will initiate a discussion with the Eligible Whistleblower about obtaining further information. If there is insufficient information to warrant further investigation or action, the nominated Protected Disclosure Officer will notify the Eligible Whistleblower;
- To the extent permitted by law, providing information to the Eligible Whistleblower regarding the surrounding circumstances which explain the person's conduct. This may be relevant if the Eligible Whistleblower did not have access to all of the relevant information which would inform the assessment of whether the conduct amounts to Wrongdoing;
- Reviewing the operations of a particular team within GPC;
- Mediating disputes between relevant personnel;
- Conducting an internal audit;
- Changing internal policies, procedures or practices;
- Increased supervision or performance management strategies, counselling or training;
- If a Protected Disclosure raises complex issues and/or it is otherwise considered appropriate, an external investigator.

GPC is committed to ensuring the fair treatment of any person who is mentioned in a Protected Disclosure made pursuant to this Procedure by maintaining confidentiality of information contained in Protected Disclosure Reports in accordance with the requirements of this Procedure. In particular, persons named in a Protected Disclosure will:

- 1 be provided procedural fairness. This will be managed by the Protected Disclosure Officer;

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

Providing procedural fairness does not mean that GPC must advise persons named in a Protected Disclosure of the allegations(s) against them as soon as it is received. Persons named in the Protected Disclosure do not need to be told about an allegation against them if it is misleading or found to be of no substance, and GPC does not intend to act on the allegation. GPC will only provide the name of the Eligible Whistleblower in accordance with the Corporations Act 2001 (Cth).

Where and when it is appropriate to advise persons named in a Protected Disclosure, GPC will reassure them that the Protected Disclosure will be investigated and assessed impartially, objectively and reasonably. Persons named in a Protected Disclosure will be reassured that a Protected Disclosure is only an allegation until evidence collected shows otherwise. GPC will provide the persons named with information about their rights and the progress and outcomes of any investigations to the extent permitted by the Corporations Act 2001 (Cth). GPC will also refer the person(s) to the GPC Employee Assistance Program and/or Human Resources Support to ensure they receive appropriate support.

How the findings of the investigation are documented and reported, and what steps are taken, will depend on the nature of the Protected Disclosure. For example, when an investigation is complete a report may be compiled summarising the evidence and setting out investigation findings. An investigation report will be considered by the CEO (or if involved in the Protected Disclosure, the Board) to determine what, if any, actions are to be taken. To the extent determined by GPC to be appropriate and subject to privacy and confidentiality restrictions, the nominated Protected Disclosure Officer will advise the Eligible Whistleblower the outcome of the investigation in the manner considered appropriate in the circumstances. Where an investigation identifies a breach of GPC's Code of Conduct or internal policies, standards and procedures, appropriate disciplinary action will be taken. This may include, but is not limited to, terminating or suspending the employment or engagement of persons involved. Any disciplinary action arising out of an investigation into a Protected Disclosure will be dealt with in accordance with GPC's relevant policies, standards and procedures.

5 Protection and support

GPC is committed to ensuring confidentiality in respect of all matters raised under this Procedure, and that Eligible Whistleblowers do not suffer detriment, because they make or plan to make a Protected Disclosure ("**Detrimental Action**"). It is illegal to cause or threaten Detrimental Action.

5.1 Protection against Detrimental Action

Detrimental Action includes, but is not limited to, any of the following, including threats of the following:

- 1 dismissal, or changes in work conditions or position or duties;
- 2 discrimination;
- 3 injury or harm to a person or their property;
- 4 harassment, intimidation or psychological harm; and
- 5 damage to property, reputation, business or financial position.

Examples of steps GPC may take to protect Eligible Whistleblowers from detriment include:

- 1 offering to allow the discloser to perform their duties from another location; or
- 2 reassigning or relocating staff involved in the disclosable matter.

GPC will look for ways to support non-employees but, practically, is more limited in the support that can be provided.

An Employee found to have subjected an Eligible Whistleblower to Detrimental Action may be subject to disciplinary action, including termination of employment.

Persons, including Employees and Board Members, identified in a Protected Disclosure in any manner, including as a witness or person subject to allegations, will be treated fairly by GPC and in accordance with applicable legal requirements and obligations as well as GPC policy and procedures.

5.2 Confidentiality and anonymity

GPC understands that Eligible Whistleblowers may hold concerns regarding possible personal repercussions in making a Protected Disclosure. All information received, as well as the fact that a person has made a Protected Disclosure, is held securely and remains strictly confidential in accordance with the Corporations Act and this Procedure. Your identity will be kept confidential to the fullest extent possible and it is illegal to share the identity or information about an Eligible Whistleblower, unless permitted by the Eligible Whistleblower or by law.

In some circumstances, a decision to remain anonymous may impact on the nature of any investigation. GPC may be unable to investigate a Protected Disclosure (or practically limited in what can be done), if GPC cannot contact an Eligible Whistleblower or, an Eligible Whistleblower does not agree to allowing an investigator to make contact. Without agreement, where the protections apply, GPC cannot share an Eligible Whistleblower's identity, and can only share information in a Protected Disclosure to the extent identifying information has been removed and it is reasonably necessary for the investigation. The nature of any investigation and the steps taken to protect an Eligible Whistleblower's identity, where required, will be discussed with them, where relevant.

If an Eligible Whistleblower provides their identity, GPC will not disclose it or information that could lead to the disclosure of their identity unless:

- 1 GPC is legally obliged to disclose it (e.g. under subpoena);
- 2 disclosure is required for a report to the police, government authority or a regulator;
- 3 it is necessary to obtain legal advice;
- 4 the Eligible Whistleblower consents; or
- 5 as otherwise allowed or required in accordance with the law.

5.3 Other protections

Eligible Whistleblowers will be immune from any civil, criminal or administrative legal action, including disciplinary action, as a result of making a Protected Disclosure.

However, an Eligible Whistleblower will not have immunity from liability or disciplinary action for any misconduct they have engaged in.

If an Eligible Whistleblower suffers loss or injury because they made or plan to make a Protected Disclosure, they may be able to seek compensation or other remedies through the courts.

If an Eligible Whistleblower is subject to Detrimental Action or thinks one of these other protections has been breached, they should notify a Protected Disclosure Officer, or persons identified as Eligible Recipients, as soon as possible so GPC can investigate and address this concern. Eligible Whistleblowers can also contact a regulator such as ASIC, APRA or the ATO, or may wish to contact a lawyer.

In addition, at times further or concurrent protections arising from State legislation may apply (for example where your report is also a public interest disclosure the protections detailed our Public Interest Disclosure Procedure will also apply).

6 Training

GPC will provide training:

- 1 to Employees about this Procedure and their rights and obligations under it; and
- 2 (where they are Officers or Employees of GPC), to Eligible Recipients and those involved in dealing with Protected Disclosures about how to handle and respond to reports.

7 Oversight and reporting

The CEO and Senior Employment Lawyer have ultimate oversight over this Procedure. The CEO and Board will receive a summary of reports made under this Procedure on a monthly basis and de-identified outcomes and learnings from investigations as appropriate.

This Procedure will be periodically reviewed for effectiveness and to check whether any changes are required.

8 More information

This Procedure will be:

- 1 available to all Employees and consultants via GPC's intranet; and
- 2 published online via the GPC website.

Any questions about this Procedure, including questions about making a Protected Disclosure, should be referred to a Protected Disclosure Officer or GPC's reporting hotline.

This Procedure does not form part of terms of employment and may be amended from time to time.

9 Appendices

9.1 Appendix 1 – Related documents

(a) Legislation and regulation

Key relevant legislation and regulation, as amended from time to time, includes but is not limited to:

Type	Legislation/regulation/guidelines
Federal Acts	<i>Corporations Act 2001</i> (Cth) <i>Taxation Administration Act 1953</i> (Cth)

Type	Legislation/regulation/guidelines
State Acts	<i>Public Interest Disclosure Act 2010 (Qld)</i>
Other	ASIC Regulatory Guide 270 Whistleblower policies

(b) Gladstone Ports Corporation documents

The following documents relate to this Procedure:

Type	Document number and title
Tier 1: Policy	#1507461 Code of Conduct Policy #174070 Conflicts of Interest Policy #1439735 People Policy
Tier 2: Standard/Strategy	#87582 Equity, Diversity, Harassment and Discrimination Standard
Tier 3: Specification/ Procedure/Plan	#1641103 Delegated Authority Specification #1686639 Grievance Resolution Management Specification #960456 Managing Discipline Specification #1455068 Gifts and Benefits Procedure
Tier 4: Instruction/Form/ Template/Checklist	#1621179 GPC Corporate Glossary Instruction
Other	N/A

9.2 Appendix 2 – Revision history

Revision date	Revision description	Author	Endorsed by	Approved by
09/04/2020	v1-3 Published 09/04/2020	Rufus Gandhi, General Counsel	Craig Walker, Acting CEO	Board
25/08/2022	v4 Published 17/02/2023	Mariette Lansdell, Acting Company Secretary	Craig Haymes, CEO	Board

Revision date	Revision description	Author	Endorsed by	Approved by
22/11/2023	V5 – remove reference to General Counsel and replace with Employment Lawyer	Adam Butson - Senior Legal Counsel Governance Amelia Davey – Business Planning & Corporate Strategy Lead	CEO	
6/12/2023	v6 – remove reference to roles and replace with Vendor, updated reference to generic hotline phone number	Adam Butson - Senior Legal Counsel Governance Amelia Davey – Business Planning & Corporate Strategy Lead	CEO	Board