



Queensland Sugar Limited

Whistleblower Policy Statement

Application

This Policy applies to all current or former (defined as an 'Eligible Whistleblower'):

- officers or employees of QSL;
- contractors or suppliers of goods and services to QSL, or their current and former employees;
- any associate of QSL; or
- a relative of any of the above listed individuals, including a dependent of such individuals or of such an individual's spouse.

Policy

The QSL Board is committed to operating in a manner that is ethical, complies with the law and is aligned to good governance practices. QSL therefore promotes a culture that supports ethical behaviour, integrity, transparency and fairness. To this end, QSL has established a number of policies and practices to help it achieve these goals.

Part of this commitment involves having a Whistleblower Policy in place to enable *Eligible Whistleblowers* to report any actual or suspected *Potential Misconduct* in relation to QSL. The Whistleblower Policy:

- describes the process for dealing with Potential Misconduct and how to report such conduct in relation to QSL;
- set out details of the protection that is provided to *Eligible Whistleblowers* who have reasonable grounds to suspect that *Potential Misconduct* has occurred or is occurring in relation to QSL, and who wish to report that *Potential Misconduct*, without fear of reprisal or discrimination. This includes information about the additional protections available to Whistleblowers under the Corporations Act when they report certain types of *Potential Misconduct* to *Eligible Recipients* listed in the Policy; and
- outlines a process to ensure that matters of *Potential Misconduct* are identified and dealt with appropriately by QSL within the parameters of the law;
- confirms that QSL will take action against any QSL staff member who discourages, or causes detriment to any person because that person has or wishes to make a disclosure in accordance with this Whistleblower Policy.

Potential Misconduct is any suspected or actual misconduct or an improper state of affairs or circumstances in relation to QSL. *Potential Misconduct* also means conduct that involves a breach of law or that constitutes an offence against a law or represents a danger to the public or the financial system. *Potential Misconduct* generally does not include Personal Work-Related Grievances, and are generally not covered by the Whistleblower Policy.

QSL has in place a number of ways in which *Eligible Whistleblowers* can report any *Potential Misconduct*, which include informal and formal reporting mechanisms. Eligible Whistleblowers who have **reasonable grounds** to suspect that *Potential Misconduct* has occurred or is occurring in relation to QSL, are encouraged to report the matter to their supervisor, any member of the HR or Legal Team or another trusted person within QSL, or to *Protected Disclosure Officers* listed in Attachment Two of the Policy. Eligible Whistleblowers can also contact QSL's independent external Whistleblowing Service, conducted by BDO, as per the contact details in Attachment Two of the Policy.

An *Eligible Whistleblower* making a disclosure of *Potential Misconduct* can make an anonymous disclosure about *Potential Misconduct*. QSL will take steps to protect the identity of an Eligible Whistleblower as required by the law.

All reports of Potential Misconduct will be taken seriously, treated with confidence and will be appropriately dealt within the parameters of the law. The nature of the review and response by QSL will depend on the nature and circumstances of the disclosure made; however QSL will ensure that all reviews and responses of QSL to any report of *Potential Misconduct* are appropriate, having regard to the circumstances.

This Policy will be subject to annual review (at least) to ensure its continued suitability, adequacy and effectiveness.

A handwritten signature in blue ink, appearing to read 'Greg Beashel', is positioned above the printed name.

Greg Beashel
Managing Director and Chief Executive Officer
December 2019
Version 5.0 - Board Approved – 17 December 2019

Policy Requirements

1.0 Policy principles

1.1 Purpose

Queensland Sugar Limited and each of its subsidiaries (**QSL**) is committed to operating in a manner that is ethical, complies with the law and is aligned to good governance practices. QSL therefore promotes a culture that supports ethical behaviour, integrity, transparency and fairness.

1.2 Principles

To this end, QSL recognises the importance of a Whistleblower Policy to:

- encourage QSL directors and employees, as well as QSL's contractors, suppliers and consultants (and their employees) to report any actual or suspected *Potential Misconduct*, including any breaches of QSL policies;
- reflect QSL's commitment to a fair workplace and describe the process for dealing with *Potential Misconduct*;
- protect *Eligible Whistleblowers* who have reasonable grounds to suspect that *Potential Misconduct* has occurred or is occurring in relation to QSL, and who wish to report that *Potential Misconduct*, without fear of reprisal or discrimination; and
- outline a process to ensure that matters of *Potential Misconduct* are identified and dealt with appropriately by QSL within the parameters of the law;
- confirm that QSL will take action against any QSL staff member who discourages, or causes or attempts to cause detriment to, any person because that person has or wishes to make a disclosure in accordance with this Whistleblower Policy.

This Policy is available to all officers and employees of QSL on QSL's Intranet under the '**Policy**' tab.

1.3 Application

This Policy applies to all current or former (defined as an '*Eligible Whistleblower*'):

- officers or employees of QSL;
- contractors or suppliers of goods and services to QSL, or their current and former employees;
- any associate of QSL; or
- a relative of any of the above listed individuals, including a dependent of such individuals or of such an individual's spouse.

2.0 Policy Requirements

2.1 Potential Misconduct in relation to QSL

If any of the persons listed in Section 1.3 (*Eligible Whistleblower*) have **reasonable grounds** to suspect *Potential Misconduct* has occurred or is occurring **within or against QSL**, those persons are encouraged to raise those concerns with their supervisor, any member of the HR or Legal Team or another trusted person within QSL or to other persons listed in this Policy in **Attachment Two**. This includes QSL's external reporting service conducted independently by BDO.

QSL recognises the importance of providing protection to persons making disclosure of *Potential Misconduct*. These protections are set out in Section 2.5 below. *It should be noted that for certain types of disclosures about Potential Misconduct, the Corporations Act provides an additional layer of protection for disclosers, which may be lost if a disclosure is made outside the statutory regime set out in the Corporations Act.*

The Corporations Act requirements about ‘**protected disclosures**’ which provide additional protections to Whistleblowers, are summarised in **Attachment One**.

2.1.1 Potential Misconduct Defined

Potential Misconduct is any suspected or actual misconduct or an improper state of affairs or circumstances **in relation to QSL**. Potential Misconduct also means conduct that involves a breach of law or that constitutes an offence against a law or represents a danger to the public or the financial system.

Examples of *Potential Misconduct* include:

- illegal or criminal activity, such as harassment, intimidation, assault or theft;
- breach of law or regulations, including breach of safety & environment laws, competition & consumer laws, Corporations Act, privacy, anti-discrimination law or other human resource related laws, accounting standards or trade sanctions. For example, anti-competitive conduct, misleading & deceptive conduct (including false and misleading statements about any of QSL’s pooling products), unsafe work practices, conduct endangering health and safety of any person or causing damage to the environment;
- dishonest, unethical, fraudulent or corrupt conduct or activities, including bribery, obtaining an inappropriate personal benefit or misuse of QSL’s property or resources, including misuse of QSL’s IT systems;
- conduct involving the purchase or the making of significant commercial decisions, where the person responsible for that decision is affected by a conflict of interest;
- breach of QSL’s Policies, including QSL’s Code of Ethics & Conduct, QSL’s Fraud & Corruption Policy and QSL’s Information Security Policy. For example, breaches of privacy or confidentiality, dishonestly altering company records or data or putting the security & integrity of the QSL IT system at risk;
- behaviour or activity that may cause loss or damage to QSL’s reputation or QSL’s financial position, or be otherwise detrimental to QSL’s interests; or
- any other kind of serious misconduct.

2.1.2 Personal Work-Related Grievances

Potential Misconduct generally does not include **Personal Work-Related Grievances**, with these types of grievances generally not being covered by the Whistleblower Policy. These matters are usually dealt with under other Policies that QSL has in place, including the Appropriate Workplace Behaviour Policy and the Code of Ethics & Conduct.

However, if a *Personal Work-Related Grievance* involves a grievance that arises from knowledge of unethical, illegal or fraudulent conduct, then the Whistleblower Policy may apply.

Personal work-related grievances are issues in relation to your employment with QSL (or your former employment) that have implications for you personally, ie, matters solely related to your personal employment.

Examples of *Personal Work-Related Grievances* include:

- a conflict between an employee and another employee;
- a decision relating to the employment, promotion or transfer of an employee;
- a decision relating to the terms & conditions of the employment of the employee; or
- a decision relating to the suspension or termination of the employment or a disciplinary action of an employee.

2.1.3 What should be reported?

If any person to whom the Whistleblower Policy applies (see Section 1.3 above – ‘*Eligible Whistleblower*’) believes on **reasonable grounds** that Potential Misconduct has occurred or is occurring within or against QSL, then those persons are encouraged to raise those concerns with their supervisor, any member of the HR or Legal Team or another trusted person within QSL or to other persons listed in **Attachment Two** of this Policy. This includes QSL’s external reporting service conducted independently by BDO.

QSL has in place a number of ways in which *Eligible Whistleblowers* can report any *Potential Misconduct*, which include informal and formal reporting mechanisms. The reporting mechanisms available to report Potential Misconduct are described in the following sections of Section 2.1.

In making a disclosure about Potential Misconduct, an *Eligible Whistleblower* making a disclosure should provide as much information as possible, including details of the conduct, time and dates, locations as well as details of those involved in the *Potential Misconduct*. This can be done in writing or verbally.

QSL takes all reports received about *Potential Misconduct* seriously. As noted above, an *Eligible Whistleblower* making a disclosure must have **reasonable grounds** to consider that the information disclosed is **true**. If this information turns out to be incorrect, there will not be adverse consequences for this. However, if an *Eligible Whistleblower* makes a report that contains information that they know is misleading or not true, then this may have serious implications for that person. **A person who knowingly makes a false report may be in breach of QSL’s Policies and may also result in disciplinary and other action taken against that person.**

The nature of the review and response by QSL will depend on the nature and circumstances of the disclosure made. Not all reports of *Potential Misconduct* will necessarily lead to a formal investigation. For example, the review and response by QSL for a minor matter may be able to be resolved informally without a formal investigation, but for material and serious matters, a formal investigation would be implemented. QSL will ensure that all reviews and responses of QSL to any report of *Potential Misconduct* are appropriate, having regard to the circumstances.

2.1.4 Internal Reporting

QSL encourages a culture whereby concerns about *Potential Misconduct* can be raised in an open and honest working environment, whilst also protecting *Eligible Whistleblowers* who raise these concerns about *Potential Misconduct* and who have reasonable grounds to suspect that *Potential Misconduct* has occurred or is occurring in relation to QSL.

Along with the protections described in the Whistleblower Policy, please note that a person making a report about *Potential Misconduct* is also entitled to various protections under the Corporations Act, if a ‘**protected disclosure**’ is made. Information about this is summarised in **Attachment One**.

Eligible Whistleblowers who are QSL employees are encouraged to firstly discuss the matter informally with their manager or another trusted person in QSL's business. . Discussions will remain confidential, unless the person wishes to be named.

Where:

- it is not appropriate to discuss the matter with the person's manager or another person in the business (for example, the conduct in question concerns their work team); or
- the *Eligible Whistleblower* does not feel comfortable in doing so, or has previously done so and believes no action has been taken or the matter is not being appropriately dealt with by QSL; or
- the *Eligible Whistleblower* is not a current employee of QSL, but is one of the other persons listed in Section 1.3 to whom the Whistleblower Policy applies,

the *Eligible Whistleblower* discloser has a number of other options to report any *Potential Misconduct*, as follows, if that discloser has reasonable grounds to suspect that *Potential Misconduct* has occurred or is occurring in relation to QSL:

- the discloser can contact any of the persons (***Protected Disclosure Officers***) listed below:
 - as noted below, QSL's Whistleblower Protection Officer (who is QSL's Legal Counsel);
 - QSL's Chief Financial Officer; or
 - QSL's General Manager Human Resources.
- the discloser can contact QSL's **Whistleblower Protection Officer (WPO)** directly to report the *Potential Misconduct*. The WPO is the Company Secretary/Legal Counsel of QSL, who can be contacted by phone on (07) 3004 4400 or at legal@qsl.com.au ; or
- the discloser can contact QSL's independent external Whistleblowing Service, conducted by BDO. This process is described in Section 2.1.5 below.

Contact details of the above listed persons can found on QSL's Intranet and are also listed in **Attachment Two**.

2.1.5 External Reporting

As noted above, an *Eligible Whistleblowers* may make a disclosure report of any *Potential Misconduct* to QSL's external reporting service. This disclosure can be anonymously made, if preferred. This service is available to all *Eligible Whistleblowers* (see Section 1.3). This service is conducted independently by BDO.

BDO may be contacted as follows:

- A toll free hotline – 1300 408 955 which is manned during business hours; or
- securebdo@bdo.com.au is available 24/7 with personal acknowledgement issued the same day (during business days) or the next business day if received outside business hours.

The operators taking the call on this hotline are not associated with QSL. They are trained and experienced individuals dedicated to dealing with Whistleblowers and their concerns. At the request of the *Eligible Whistleblower*, BDO will not disclose their identity to QSL.

2.2 Whistle-blower Anonymity

As noted above, an *Eligible Whistleblower* making a disclosure of *Potential Misconduct* can make an anonymous disclosure.

In addition, an *Eligible Whistleblower* who reveals his or her identity in making a report about *Potential Misconduct*, can request that their identity be kept strictly confidential:

- unless and until the person making the report consents to the disclosure; or
- unless the disclosure is required by law; or
- one of the exceptions listed in Item 2.5.1 below applies.

If an *Eligible Whistleblower* makes a disclosure anonymously, please be aware that, although QSL will use its reasonable endeavours to conduct the review of the disclosure in accordance with the Whistleblower Policy, it may not be practically possible for QSL to carry out a review or investigation to an appropriate extent or at all, if sufficient information and details have not been provided.

Further information about the protection of persons who make disclosures about Potential Misconduct occurring in relation to QSL, is set out in Section 2.5 below.

2.3 Investigating Misconduct

All reports of *Potential Misconduct* will be treated seriously and sensitively. Each report will be dealt with fairly and objectively.

2.3.1 Review of the Potential Misconduct Reports

As noted above in Section 2.1.3, the nature of the review and response by QSL will depend on the nature and circumstances of the disclosure made. Not all reports of *Potential Misconduct* will necessarily lead to a formal investigation. For example, the review and response by QSL for a minor matter may be able to be resolved informally without a formal investigation, but for material and serious matters, a formal investigation would be implemented.

QSL will review and assess each report of *Potential Misconduct* and make a decision as to whether and how the report of *Potential Misconduct* should be investigated.

QSL will ensure that all reviews and responses of QSL to any report of Potential Misconduct are appropriate, having regard to the circumstances and a number of factors including the nature of the report and the amount of information provided.

2.3.2 Investigations

If an investigation is to be undertaken, such investigations will be conducted in a fair and objective manner and will be done independently from any persons to whom the disclosure relates. QSL will commence the investigation as soon as reasonably practicable. QSL may decide to obtain advice from external experts as to the appropriate manner that a report of *Potential Misconduct* should be investigated.

In the normal course, any **Protected Disclosure Officer** may investigate the matter directly, usually with the assistance of the **WPO** and (where appropriate having regard to the nature of the matter), other QSL officers or employees (to whom the disclosure does not relate). In addition, an independent investigator may be appointed to undertake the investigation and/or external expert advice may also be sought.

If the matter relates to a **Protected Disclosure Officer**, the investigation will be undertaken by one of the other Protected Disclosure Officers to whom the disclosure does not relate.

If the matter is of a serious nature, the **WPO** will immediately advise the Managing Director/CEO and the Chairman of QSL's Audit & Risk Committee (except where the matter involves them, in which case another QSL Board member will be advised). Reports of this nature will also be reported to the full Board (subject to that exception).

In the conduct of an investigation, all QSL officers, employees, contractors, suppliers and consultants (and their employees) must cooperate fully with any investigations.

2.3.3 Updates on Investigation Progress

QSL will keep in contact with an *Eligible Whistleblower* who has made a report about *Potential Misconduct* until the matter is finalised. Subject to the following, QSL will endeavour to provide feedback to that person on the progress and outcome of the investigation. However, the nature and extent of the feedback provided by QSL is subject to legal requirements, including privacy and confidentiality, and there may be other legitimate reasons as to why it is not possible for QSL to provide feedback to the *Eligible Whistleblower* making a disclosure. The frequency and timeframe of these updates will also depend on the nature of the *Potential Misconduct*.

In relation to persons to whom the disclosure relates, those persons will be informed of the allegation of *Potential Misconduct* made against them at the appropriate time and will be provided with an opportunity to respond to those allegations, unless there are confidentiality, safety, other legal considerations or other legitimate reasons not to inform that person.

2.4 Outcome of Investigations and Reporting

2.4.1 Outcome

At the end of the investigation, the outcome of the investigation will be documented in a confidential secure internal report, which will be provided to QSL's Legal Counsel, the Chairman of the Audit & Risk Committee and the QSL Board (provided the disclosure is not about them). This report is the property of QSL. A copy of the internal report will not be provided to the *Eligible Whistleblower* or to the person to whom the disclosure was about.

All information, documents, records and reports relating to the investigation of *Potential Misconduct* will be confidentially stored and retained in an appropriate and secure manner.

2.4.2 Reporting of the Outcome

As noted in Section 2.3 above, persons who have made a report about *Potential Misconduct* will be usually be informed about the outcome of the investigation; however, this is subject to legal requirements, including privacy and confidentiality, and there may be other legitimate reasons as to why it is not possible for QSL to inform the *Eligible Whistleblower* making a disclosure about the details of the investigation outcome. If feedback is provided to that an *Eligible Whistleblower* who made a report about *Potential Misconduct*, that person must maintain the confidentiality of such feedback, and must not disclose those details to any person, unless permitted by law.

2.4.3 Disciplinary and other Actions

Where the investigation identifies a breach of law or a breach of any of QSL's policies (including without limitation, the QSL Code of Ethics & Conduct), appropriate disciplinary action may be taken. This may include termination of the employment or engagement of the person involved in the breach. In addition, matters which involve a breach of law may be referred to the relevant regulator or other legal authority.

2.4.4 Record Keeping

Records will be kept of all disclosures of *Potential Misconduct* in a secure and confidential register (**WB Register**). The register can only be accessed by the **WPO** and the other **Protected Disclosure Officers** (provided the disclosure is not about them) and delegates of those persons who are assisting in relation to any investigation of that misconduct and/or providing expert advice to QSL.

The identity of any person who has made a report about *Potential Misconduct* will not be recorded in the WB Register unless:

- that person gives their consent for QSL to record that information;
- the recording of that information is allowed or required by law (for example, disclosure by QSL to a lawyer to get legal advice relating to the law on whistleblowing); and

QSL can record the information contained in a disclosure in the WB Register with or without the discloser's consent if:

- the information does not include the discloser's identity;
- the entity has taken all reasonable steps to reduce the risk that the discloser will be identified from the information; and
- it is reasonably necessary for investigating the issues raised in the disclosure.

All other information, reports and other documents relating to a disclosures of *Potential Misconduct*, including an investigation of that misconduct, will similarly be retained in a confidential and secure manner.

2.5 Whistleblower Protection

QSL is committed to protecting and respecting the rights of a person who makes a disclosure about *Potential Misconduct* pursuant to this Policy. Section 2.5 sets out what steps QSL will take to protect those persons who make disclosures about Potential Misconduct.

The Corporations Act provides additional special protections to disclosures about certain matters of *Potential Misconduct*, but this additional protection only applies where certain conditions are met. This is summarised in Attachment One. *It should be noted that for certain types of disclosures about Potential Misconduct, the Corporations Act provides an additional layer of protection for disclosers, which may be lost if a disclosure is made outside the statutory regime set out in the Corporations Act.*

2.5.1 Protection of Identity

QSL will take steps to protect the identity of an *Eligible Whistleblower* (and any information that QSL has because of that disclosure that someone could likely use to work out the identity of that *Eligible Whistleblower*).

The identity of an *Eligible Whistleblower* will only be disclosed if:

- that person gives their consent for QSL to disclose that information;
- QSL removes information relating to the person's identity or other information that is likely to lead to the identification of the discloser; or
- the disclosure is allowed or required by law (for example, disclosure by QSL to a lawyer to get legal advice relating to the law on whistleblowing, or to ASIC, APRA or a member of the Australian Police).

QSL can disclose the information contained in a disclosure with or without the discloser's consent if:

- the information does not include the discloser's identity;
- the entity has taken all reasonable steps to reduce the risk that the discloser will be identified from the information; and
- it is reasonably necessary for investigating the issues raised in the disclosure.

It is illegal for a company or organisation to identify a discloser, or to disclose information that is likely to lead to the identification of the disclosure, outside of the exceptions noted immediately above in Item 2.5.1. A discloser can lodge a complaint with QSL about a breach of confidentiality; and may also lodge a complaint with a regulator, such as ASIC, APRA or the ATO, for investigation. Contact details for these regulators are set out in Table 1 of **Attachment One**.

2.5.2 Protection from Detrimental Treatment

If an *Eligible Whistleblower* who has made a disclosure about *Potential Misconduct* is subjected to detrimental treatment (including any associate of that person as listed in Section 1.3 above being subjected to detrimental treatment) because that person has (or is believed to have) made such a disclosure about *Potential Misconduct* based on reasonable grounds, ***the person suffering the detrimental treatment should inform the WPO or any other Projected Disclosure Officer as soon as possible.***

QSL will not tolerate any person being subject to detrimental conduct in these circumstances.

Detrimental treatment includes:

- discrimination of any nature, including bias and unfavourable treatment;
- damage to a person's reputation;
- harassment, bullying, persecution, intimidation or reprisal;
- a demotion or dismissal; or
- threats of any of the above.

Any person involved in detrimental conduct may be subject to disciplinary action (for example, termination of employment or engagement). If the detrimental conduct against a person involves a criminal offence, QSL may refer this conduct to the relevant regulator or other legal authority.

2.5.3 Other Protections

Other protections may be available to a person who has made a disclosure about *Potential Misconduct*, which will be determined by QSL in its discretion, and will be dependent on the nature of the *Potential Misconduct*, the location in which that conduct arose and the people involved.

Apart from monitoring the behaviour of persons about whom the disclosure was about, other protections may include relocation of relevant employees to a different business unit or office location, changing reporting lines or implementing flexible working arrangements and/or leave during the period of the investigation.

In addition, *Eligible Whistleblowers* who are employees of QSL who has made a disclosure about *Potential Misconduct*, are entitled to use QSL's Employee Assistance Programme (**EAP**). QSL's current EAP provider is **Optum** who can be contacted on **1300 361 008**. Optum is an independent EAP provider who can provide confidential counselling services to QSL employees and their immediate families. Further details of the QSL EAP service is provided on QSL's Intranet.

2.5.4 Civil, Criminal and Administrative Liability Protections

A Whistleblower is protected from any of the following in relation to their disclosure:

- civil liability (e.g. any legal action against the discloser for breach of an employment contract, duty of confidentiality or another contractual obligation);
- criminal liability (e.g. attempted prosecution of the discloser for unlawfully releasing information, or other use of the disclosure against the discloser in a prosecution (other than for making a false disclosure)); and
- administrative liability (e.g. disciplinary action for making the disclosure).

However, these protections do not grant immunity for any misconduct that a Whistleblower has engaged in that is revealed in their disclosure.

2.6 False Reporting

*As noted above in Section 2.1.3, a person making a disclosure must have **reasonable grounds** to consider that the information disclosed is **true**. If this information turns out to be incorrect, there will not be any adverse consequences for this.*

However, if a person make a report that contains information that they know is misleading or not true, then this may have serious implications for that person. A person who knowingly makes a false report may be in breach of QSL's Policies and may also result in disciplinary and other action taken against that person.

2.7 Compensation and Remedies

A Whistleblower can seek compensation and other remedies through the courts if:

- they suffer loss, damage or injury because of a disclosure; and
- QSL has failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

2.8 Availability of the Whistleblower Policy and Training

Training will be provided to all QSL officers and employees about the Whistleblower Policy as part of their induction and also on an annual basis. The Whistleblower Policy will be available on QSL's Intranet for QSL officers and employees under the 'Policy' tab. An extract of this Whistleblower Policy will also be available on QSL's Website.

Specific training (annual basis) will also be provided to the **Protected Disclosure Officers** who may receive reports of *Potential Misconduct* in relation to QSL.

3.0 Responsibility Structure

Position	Primary Responsibilities
QSL Board	The QSL Board has responsibility for the approval of the Whistleblower Policy Statement (following endorsement by the Audit & Risk Committee).
Audit & Risk Committee	The Audit & Risk Committee has responsibility for the review and approval of the Whistleblower Policy Statement, and the approval of the Whistleblower Policy Requirements.
Legal Counsel	The Legal Counsel has the overall accountability for: <ul style="list-style-type: none"> • the effective management of this Policy; • the facilitation of training in relation to this Policy; and • the administration and annual review of this Policy.
Other Manager(s)	Managers have responsibility for: <ul style="list-style-type: none"> • ensuring that their staff are aware of this Policy; and • ensuring that their staff receive appropriate training in the application of this Policy.

Position	Other Responsibilities
Risk & Compliance Manager	The Risk and Compliance Manager has responsibility for scheduling and managing audit and compliance activities as they relate to this Policy.

4.0 Reporting

4.1 Regular Reporting

The Audit & Risk Committee of QSL will receive quarterly reports of any reports of Potential Misconduct, which will set out summary information about the number of reports of Potential Misconduct made in the immediately preceding quarter, including the general nature of the misconduct, but these reports will not identify the person making that disclosure, except where this is allowed or required by law.

In addition, if the Potential Misconduct is of a serious nature, the WPO will immediately advise the Managing Director/CEO and the Chairman of QSL's Audit & Risk Committee (except where the matter involves them, in which case another QSL Board member will be advised). Reports of this nature will also be reported to the Board (subject to that exception).

4.2 Annual Reporting

The Company Secretary / Legal Counsel is responsible for annual reporting of this Policy to the Audit & Risk Committee, to report on:

- compliance with this Policy;
- the effectiveness of this Policy; and
- recommendations regarding continuous improvement.

5.0 Policy Review

This Policy will be reviewed annually by the Legal Counsel, or more frequently if required due to legislative or policy changes. QSL reserves the right to review, amend or withdraw the Whistleblower Policy in its discretion from time to time, without the consent of any person, but subject to QSL Board approval.

6.0 Legislative & Regulatory Requirements and related QSL Policies

- Corporations Act 2001, in particular, Part 9.4AAA
- ASIC Regulatory Guide 270 on Whistleblower Policies
- Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019
- Competition and Consumer Act 2010
- Criminal Codes (Commonwealth and Queensland), including provisions relating to anti-bribery and corruption
- Health, Safety and Environmental Legislation (including Work Health and Safety Act 2011 and Environmental Protection Act 1994)
- Fair Work Act 2009 (including provisions relating to bullying)
- Anti-discrimination laws
- QSL's Code of Ethics & Conduct
- QSL's Fraud & Corruption Policy
- QSL's Competition & Consumer Law Policy
- QSL's Appropriate Workplace Behaviour Policy.

7.0 Definitions

Term	Definition
ASIC	Australian Securities & Investments Commission
APRA	Australian Prudential Regulation Authority
ATO	Australian Taxation Office
Disclosable Matter	Disclosable matters involve information that the discloser has reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances, in relation to QSL. Examples are set out in Table 1 below.
EAP	QSL's Employee Assistance Programme. QSL's current EAP provider is Optum. Refer to Section 2.5.3 for further details.
Eligible Recipient	Refer to Table 1 below for definition
Eligible Whistleblower	Is a person listed in Section 1.3 of this Policy who makes a disclosure about <i>Potential Misconduct</i> in relation to QSL pursuant to this Policy
Personal Work-Related Grievances	These are issues in relation to your employment with QSL (or your former employment) that have implications for you personally, ie, matters solely related to your personal employment. For further information, refer to Section 2.1.2 of this Policy
Potential Misconduct	Is any suspected or actual misconduct or an improper state of affairs or circumstances in relation to QSL. Potential Misconduct also means conduct that involves a breach of law or that constitutes an offence against a law or represents a danger to the public or the financial system. See examples in Section 2.1.1.
Protected Disclosure	Refer to Item 1.1 below for definition
Protected Disclosure Officers	The persons listed below are Protected Disclosure Officers: <ul style="list-style-type: none"> • QSL's Whistleblower Protection Officer (who is QSL's Legal Counsel); • QSL's Chief Financial Officer; or • QSL's General Manager Human Resources. <p>For the contact details of the above listed persons, refer to Section 2.1.4 of this Policy and Attachment Two.</p>
QSL	Queensland Sugar Limited and its subsidiaries
WB Register	This is the confidential and secure register where information, documents and records are retained about all disclosures of Potential Misconduct in relation to QSL. Refer to Section 2.4.4 of this Policy for further information.
WPO	The WPO is the Company Secretary/Legal Counsel of QSL. Refer to Section 2.1.4 and Attachment Two for contact details of the WPO.

Attachment One – Protections Provided to Whistleblowers under the Law

1.1 Additional legislative protections - Corporations Act

The law provides additional **special protections** that are available to *Eligible Whistleblowers* who wish to make a disclosure of *Potential Misconduct in relation to QSL*.

Where *Eligible Whistleblowers* make a '**protected disclosure**' to certain people or organisations, then that Whistleblower will receive additional protections and have other remedies available to them, even if that '**Protected Disclosure**' does not comply with the QSL Whistleblower Policy.

An *Eligible Whistleblower* who makes a disclosure about *Potential Misconduct* in relation to QSL will be entitled to the additional protections under the law, if *all of the 3 requirements* listed below are met:

- the person making the disclosure must be **one of the persons listed in Section 1.3 of this Policy** (ie, an **Eligible Whistleblower**). These persons are also listed below in Item 1.2 of **Attachment One**; and
- the information to be disclosed must relate to a '**Disclosable Matter**'. See the [Table 1](#) below for examples of what are '**Disclosable Matters**'; and
- the disclosure of the '**Disclosable Matter**' must be made to an '**Eligible Recipient**'. See [Table 1](#) below for details of these '**Eligible Recipients**'.

If all of the 3 requirements listed above are met, then the disclosure made about *Potential Misconduct* in relation to QSL will be classified as '**Protected Disclosure**' and the disclosure will receive these additional protections under the law.

*It should be noted that for certain types of disclosures about Potential Misconduct, the Corporations Act provides an additional layer of protection for disclosers, which **may be lost** if a disclosure is made outside the statutory regime set out in the Corporations Act.*

For information about legal protections in relation to a '**protected disclosure**', please contact the WPO.

1.2 Who can make a 'Protected Disclosure'

A '**Protected Disclosure**' can be made by current or former (defined as an '**Eligible Whistleblower**');

- officers or employees of QSL;
- contractor or supplier of goods and services to QSL, or their current and former employees;
- any associate of QSL; or
- a relative of any of the above listed individuals, including a dependent of such individuals or of such an individual's spouse.

1.3 Other Types of 'Protected Disclosures'

The law also protects certain disclosures made in 'emergency' and 'public interest' situations. In these cases, the disclosures can be made to additional '**Eligible Recipients**', such as journalists and parliamentarians. Refer to Section 1.6 of Attachment One for definitions of '**emergency**' and '**public interest**' situations.

Given this is a complex area, a person making a 'protected disclosure' should consider getting independent legal advice from a legal practitioner before making a 'public interest' disclosure' or an 'emergency' disclosure.

For further information about this, please contact the **WPO**.

TABLE 1 – Additional Legal Protections for Disclosable Matters made to Eligible Recipients

Information that is a ‘ <i>Disclosable Matter</i> ’	Eligible Recipients of information that is a ‘ <i>Disclosable Matter</i> ’
<p>General Disclosable Matters</p> <ul style="list-style-type: none"> Information about actual or suspected misconduct, or an improper state of affairs or circumstances in relation to QSL. Information that QSL or any officer or employee of QSL has engaged in conduct that: <ul style="list-style-type: none"> contravenes or constitutes an offence against certain legislation (e.g. the Corporations Act); represents a danger to the public or the financial system; or constitutes an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more. <p>Note that <i>Personal Work-Related Grievances</i> are not protected disclosures under the law, except as noted in Item 1.4 of Attachment One below.</p>	<p>Eligible Recipients for general Disclosable Matters</p> <ul style="list-style-type: none"> A person authorised by QSL to receive protected disclosures – i.e. Protected Disclosure Officers under this Policy (refer to Section 2.1.4 and Attachment Two) An officer or senior manager of QSL An auditor, or a member of an audit team of the auditor who is conducting an audit of QSL Australian Securities & Investment Commission (ASIC) or Australian Prudential Regulatory Authority (APRA) A lawyer for the purpose of obtaining legal advice or legal representation.
<p>Tax-related Disclosable Matters</p> <p>Information about misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of QSL or an associate, which the officer or employee of QSL considers may assist the Eligible Recipient to perform functions or duties in relation to the tax affairs of QSL or an associate</p>	<p>Eligible Recipients for any tax-related Disclosable Matters</p> <ul style="list-style-type: none"> A person authorised by QSL to receive reports of tax-related disclosable matters An auditor or a member of an audit team of that auditor who is conducting an audit of QSL A registered tax agent or BAS agent who provides tax services or BAS services to QSL A director, secretary or senior manager of QSL An officer or employee of QSL who has functions or duties relate to the tax affairs of QSL A lawyer 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 QSL</p>	<ul style="list-style-type: none"> Commissioner of Taxation /Australian Tax Office (ATO) A lawyer for the purpose of obtaining legal advice or legal representation

How to Make Disclosures to ASIC, APRA and ATO – links to websites below with contact details:

- **ASIC** <https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/how-asic-handles-whistleblower-reports/>
- **APRA** <https://www.apra.gov.au/become-a-whistleblower-and-make-a-public-interest-disclosure>
- **ATO** <https://www.ato.gov.au/general/gen/whistleblowers/>

1.4 Personal Work-Related Grievances

As noted in Section 2.1.2 of the Policy above, protection under the law for disclosures above a *Personal Work-Related Grievance*, will only be available in **limited** circumstances. However, a disclosure of a *Personal Work-Related Grievance* will remain protected if that disclosure involves a grievance that arises from knowledge of unethical, illegal or fraudulent conduct.

Personal work-related grievances are issues in relation to the employment of a person with QSL (or former employment) that have implications for that person personally, ie, matters solely related to their personal employment.

Examples of *Personal Work-Related Grievances* of a current or former employee include:

- a conflict between that employee and another employee;
- a decision relating to the employment, promotion or transfer of an employee;
- a decision relating to the terms & conditions of the employment of that employee; or
- a decision relating to the suspension or termination of the employment of that employee or a disciplinary action against that employee.

A disclosure of a *Personal Work-Related Grievance* will remain protected if, in summary:

- it concerns detriment to a current or former employee because they have or may be considering making a report; or
- 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.

A grievance is **not** a *Personal Work-Related Grievance* under the law, if it:

- has significant implications for QSL 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 or financial system; or
- concerns conduct prescribed by the regulations.

1.5 Specific Protections and Remedies

Additional legislative protections may also be available, including but not limited to:

- 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;
- in some circumstances (e.g. if the disclosure has been made to a regulator), the information provided by a disclosure of *Potential Misconduct* will not be admissible in evidence against the Whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falseness of the information;
- the person making a disclosure of *Potential Misconduct* will not be subject to any civil, criminal or administrative liability, for merely making the disclosure;
- no contractual or other remedy may be enforced or exercised against on the person making a disclosure of *Potential Misconduct*, merely on the basis of the disclosure;
- any other order the court thinks appropriate.

However, the above protections and remedies are not likely to be available where the person making a disclosure of *Potential Misconduct* has **knowingly made a false report**.

1.6 What are Disclosures in ‘Emergency’ or Public Interest’ Situations? (see also Item 1.3 of Attachment One) - Whistleblower Reports to a Journalist or Parliamentarian

As noted in Items 1.1 and 1.2 of **Attachment One** above, the Corporations Act protects a Whistleblower if that person makes a disclosure about *Potential Misconduct* internally within the company, or externally to the company's or organisation's auditor or authorised whistleblower complaints service/hotline, or to ASIC or APRA as regulators.

The protections can also apply to a Whistleblower makes a disclosure about *Potential Misconduct* to a journalist or a member of the Commonwealth Parliament or a State or Territory Parliament (Parliamentarian). However, the **protections only apply in certain limited circumstances**, which are set out in [Table 2](#) below (for reports of matters in the ‘public interest’) and [Table 3](#) below (for reports of ‘emergencies’).

If a Whistleblower discloses their concerns to the public in another way, these protections do not apply.

It is therefore very important for any disclosure considering making a ‘public interest’ disclosure or an ‘emergency’ disclosure to understand the criteria for making a disclosure of these types. Given this is a complex area, a person making a ‘public interest’ disclosure or an ‘emergency’ disclosure should consider getting independent legal advice from a legal practitioner before making a disclosure of this type. disclosure.

TABLE 2: Public interest disclosures

Criteria	Requirement
Previous report	You must have previously made a report to ASIC or APRA that satisfies the criteria in Items 1.1 and 1.2 of Attachment One above
90 days	At least 90 days have passed since you reported your concerns to ASIC or APRA, and you do not have reasonable grounds to believe that action to address your concerns, is being or has been taken.
Public interest	You have reasonable grounds to believe that reporting your concerns to a journalist or parliamentarian would be in the public interest.
Written notice to ASIC or APRA	After 90 days from when you reported to ASIC or APRA, you give ASIC or APRA a written notice that includes sufficient information to identify your earlier report and states your intention to make a public interest disclosure. This could be by contacting the ASIC officer who considered your concerns and quoting the reference number of your case.
Journalist or parliamentarian	You report your concerns about <i>Potential Misconduct or an improper state of affairs or circumstances or a breach of the law</i> to a journalist or a parliamentarian. The extent of the information disclosed is no greater than is necessary to inform the recipient about your concerns.

TABLE 3: Emergency Disclosures

Criteria	Requirement
Previous report	You must have previously made a report to ASIC or APRA that satisfies the criteria in Items 1.1 and 1.2 of Attachment One above.
Emergency	You have reasonable grounds to believe that the information in your report concerns substantial and imminent danger to the health or safety of one or more people or to the natural environment.
Written notice to ASIC or APRA	You give ASIC or APRA a written notice that includes sufficient information to identify your earlier report and states your intention to make an emergency disclosure. This could be by contacting the ASIC officer who considered your concerns and quoting the reference number of your case.
Journalist or parliamentarian	You report your concerns about the substantial or imminent danger to a journalist or parliamentarian. The extent of the information disclosed is no greater than is necessary to inform the recipient about the substantial and imminent danger.

Attachment Two – Contact Details for QSL’s Protected Disclosure Officers and Independent Whistleblower Service

Name and Title	Contact Details
Susan Campbell, Legal Counsel, QSL	legal@qsl.com.au
Aaron Searle, Chief Financial Officer, QSL	Phone 07 3004 4400
Joanne Nugent, General Manager, Human Resources, QSL	Phone 07 3004 4400

Independent Whistleblower Service – provided by BDO.

Contact details for BDO are below.

- A toll free hotline – **1300 408 955** which is manned during business hours; or
 - securebdo@bdo.com.au is available 24/7 with personal acknowledgement issued the same day (during business days) or the next business day if received outside business hours.
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8.0 Document Administration

Version and modification control

Date	Author	Modification and/or action	Version
01/12/2012	Maggie Pascoe	First draft policy	0.1
15/03/2013	Maggie Pascoe	Board approved policy	1.0
30/03/2015	Susan Campbell / Rebecca Wilson	Policy review and convert to new format	1.1
13/04/2015	Susan Campbell / Rebecca Wilson	Final version incorporating Board comments	2.0
17/06/2015	Rebecca Wilson	Minor change to reflect new telephone number for PwC toll free hotline	3.0
28/11/2017	Susan Campbell	Replace external reporting service details to reflect new service provider	4.0
17/12/2019	Susan Campbell	Changes to the existing Policy to cover off the introduction of whistleblower protection regime in Part 9.4AAA of the Corporations Act	5.0

Document approval

Date	Name	Comments
17/12/2012	QSL Board	Policy approved
13/04/2015	Audit & Risk Committee	Policy Statement and Policy Requirements Endorsement
13/04/2015	QSL Board	Policy Statement and Policy Requirements Approval
28/11/2017	QSL Board	Replace external reporting service details to reflect new service provider
17/12/2019	Audit & Risk Committee and QSL Board	Changes to the existing Policy to cover off the introduction of whistleblower protection regime in Part 9.4AAA of the Corporations Act