



ATCO AUSTRALIA SPEAKING UP PRACTICE

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1. ATCO AUSTRALIA SPEAKING UP PRACTICE - INTRODUCTION

ATCO's commitment to Speaking Up and its Policy on Speaking Up for the purpose of the Corporations Act 2001 (Cth) is expressed in both "How We Do Business – Living the ATCO Values" (**The Code of Conduct**) and the Speaking Up Practice, as adopted and amended in Australia (**ATCO Australia Speaking Up Practice – this Practice**).

The Speaking Up Practice was adopted by ATCO Group effective from 1 January 2018.

This Practice sets the foundation of ATCO's commitment to ethical business conduct and encouraging disclosure of wrongdoing within our business safely, without fear of retaliation.

This Practice is crucial for encouraging people to disclose suspected wrongdoing. Disclosures play an important role in managing corporate risks relating to misconduct and unethical behaviour.

The Practice has been adopted by the ATCO Australia Companies in its entirety save for the amendments set out in this document (**ATCO Australia Speaking Up Practice – this Practice**) which have been incorporated with effect from 16 December 2019 to take account of statutory Whistleblower protections in Part 9.4AAA of the Corporations Act 2001 (Cth) (**Corporations Act**) and Part IVD of the Taxation Administration Act 1953 (Cth) (**Taxation Administration Act**).

This Practice constitutes the ATCO Australia Companies' whistleblower policy for the purposes of section 1317AI of the Corporations Act.

- 1. ATCO Australia Companies:** References to **ATCO** are to ATCO Australia Pty Ltd, ATCO Gas Australia GP Pty Ltd and ATCO Gas Australia Networks Pty Ltd and their related entities, including joint ventures (Osborne Cogeneration Pty Ltd) and ATCO Structures & Logistics Pty Ltd.
- 2. Scope:** In Australia, the Practice applies to current and former directors, officers, employees, consultants, contractors and suppliers (including their employees), as well as the relatives and dependants of any of these persons.
- 3. Our Practice:** The kinds of concerns which attract protection under Australian legislation extend beyond those in the Practice to any suspected or actual misconduct or improper state of affairs or circumstances in relation to ATCO, including any employee or officer of ATCO.

This Practice is intended to assist ATCO people to understand:

1. Who can make a disclosure about suspected wrongdoing relating to ATCO.
2. The kinds of suspected wrongdoing that can be disclosed.
3. How a suspected wrongdoing can be disclosed.
4. To whom a suspected wrongdoing can be disclosed.
5. The support and protections available to a person who discloses suspected wrongdoing.
6. How ATCO will handle disclosures of suspected wrongdoing, and ensure fair treatment of people who are mentioned in disclosures, or to whom the disclosure otherwise relates.
7. How this Practice will be made available to officers, employees, consultants, contractors and suppliers (including their employees), as well as the relatives and dependants of any of these persons.

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2. WHO CAN MAKE A DISCLOSURE?

2.1 Disclosers

Any of the following people is a “**Discloser**” who can make a disclosure under this Practice:

1. a current or former officer or employee of ATCO;
2. a current or former supplier of services or goods, or consultant or contractor, to ATCO (paid or unpaid) or one of their employees;
3. a current or former associate of ATCO;
4. a relative, dependent or spouse (or the dependent of the spouse) of any of the above; and
5. anyone else allowed by law to make a disclosure that qualifies for protection under the Corporations Act or Taxation Administration Act.

3. WHAT CAN A DISCLOSURE BE ABOUT?

3.1 Reportable Concerns

There are types of wrongdoing that can be disclosed and will result in the Discloser being given the protection set out in this Practice. These disclosures are called “**Reportable Concerns**”.

A disclosure will be a Reportable Concern where it is made by a Discloser who has **reasonable grounds to suspect** any of the following:

1. misconduct or an improper state of affairs or circumstances in relation to ATCO or an employee of ATCO, such as fraud, negligence, default, breach of trust and breach of duty;
2. conduct that constitutes an offence under any of the following laws:
 - a) the Corporations Act;
 - b) the Australian Securities and Investments Commission Act 2001;
 - c) the Banking Act 1959;
 - d) the Financial Sector (Collection of Data) Act 2001;
 - e) the Insurance Act 1973;
 - f) the Life Insurance Act 1995;
 - g) the National Consumer Credit Protection Act 2009;
 - h) the Superannuation Industry (Supervision) Act 1993; or
 - i) an instrument (like a regulation) made under an Act referred to in any of the above;
3. an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
4. conduct that represents a danger to the public or the financial system; or
5. misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of ATCO or an associate, which the Discloser considers may assist the Speak Up Contact to perform functions or duties in relation to the tax affairs of ATCO or an associate.

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3.2 Examples of Reportable Concerns

The following are some examples of a Reportable Concern:

1. Reasonable grounds to suspect that ATCO is making false representations in its financial statements.
2. Reasonable grounds to suspect that ATCO staff are being bribed by contractors in exchange for works contracts.
3. Reasonable grounds to suspect that ATCO is misleading regulators or the public about its impact on the environment.
4. Reasonable grounds to suspect that ATCO is overlooking serious health and safety risks and putting its staff and the public at risk or in danger.

3.3 Does a Reportable Concern have to involve a contravention of law?

A Reportable Concern does not have to be a contravention of a law. For example, a disclosure can still relate to a Reportable Concern if it concerns:

1. A systematic failure of governance which a relevant regulator should be aware of.
2. Dishonest or unethical behaviour.
3. Conduct that is harmful or causes a significant risk to health and safety or causes damage to the environment.
4. Conduct likely to damage ATCO's financial position or reputation.
5. Conduct that causes significant risk to the stability of, or confidence in, the financial system or to major infrastructure.
6. Deliberate concealment of any of the above.

3.4 Reasonable grounds must exist

When making a disclosure, you must have reasonable grounds to suspect that the misconduct or improper state of affairs or circumstances exists. Even if your disclosure turns out to be incorrect, you will still have the protection set out in this Practice, provided you have reasonable grounds for your suspicion.

An allegation with no reasonable supporting information (for example, one based on rumour, gossip or innuendo alone) may not be considered a Reportable Concern, in which case you will not have the protection available to you in this Practice.

Intentional abuse of ATCO's processes or procedures, such as raising knowingly false allegations, will, in the case of ATCO employees, be subject to disciplinary action, up to and including termination of employment, or in the case of non-employees, enforcement or other action.

3.5 Disclosures that are not covered

Disclosures that do not meet the requirements of a Reportable Concern under section 3.1 above are not covered by this Practice, and as a result you may not be entitled to the protection set out in this Practice (section 8).

Personal work-related grievances will generally not constitute Reportable Concerns.

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Personal work-related grievances are grievances relating to an employee's employment with ATCO that have implications for an employee personally (such as a disagreement between an employee and another employee or a decision about an employee's promotion).

Generally, these grievances should be raised by employees in accordance with ATCO's Respect in the Workplace Policy to allow those issues to be resolved most effectively.

However, a personal work-related grievance that also concerns a matter referred to in section 3.1 of this Practice will be a Reportable Concern.

Any employee may raise any concern or grievance not covered by this Practice with their supervisor or manager, or Human Resources Business Partner.

Any employee may also raise any other workplace concern or grievance not covered by this Practice with a Contact Officer, or in the case of a mental health condition or problem or a mental health crisis, a Mental Health First Aid Officer. Current Contact Officer and Mental Health First Aid Officers details can be found on InsiteOz and depot / office notice boards)

4. WHO CAN A DISCLOSURE BE MADE TO?

ATCO encourages Disclosers to report Reportable Concerns to ATCO in the first instance. This will allow ATCO to identify and address any wrongdoing as early as possible. There are a number of ways Disclosers can report Reportable Concerns to ATCO in writing, including by post or email, by telephone or in person. Speak Up Officers

Disclosers can report Reportable Concerns to any of ATCO's dedicated Speak Up Officers. The Speak Up Officers' details are as follows:

Title:	Name:	Phone:	Email:
General Counsel, ATCO Australia	Simon Byrne	+61 8 6163 5440	simon.byrne@atco.com
General Manager Human Resources, ATCO Australia	Emma Harris	+61 8 6163 5411	emma.harris@atco.com
Chief Financial Officer, ATCO Australia	John Ivulich	+61 8 6163 5454	john.ivulich@atco.com

4.1 ATCO Integrity Line

Disclosers can report Reportable Concerns to the ATCO Integrity Line. The ATCO Integrity Line is a hotline hosted and managed by an external third party. It allows Disclosers to report a Reportable Concern to an independent party external to ATCO, anonymously if they so wish.

A report made to the ATCO Integrity Line is provided to the ATCO Corporate Security, Internal Audit and Human Resources departments (as appropriate) in Canada.

The Corporate Security, Internal Audit and Human Resources departments (as appropriate) in Canada will notify the General Counsel & Company Secretary, ATCO Australia or a member of the ATCO Australia Legal team, who will consider appropriate next steps.

The ATCO Integrity Line can be accessed 24 hours a day, 7 days a week:

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Online: [ATCO Integrity Line](#)
By Phone: 1800-238-497

4.2 Other ATCO Speak Up Contacts

A Reportable Concern can also be reported to any of the following ATCO Speak Up Contacts:

1. Any Director or the Company Secretary of any of the ATCO Australia Companies.
2. Any ATCO senior manager, which includes:
 - a) the ATCO Australia leadership team as set out on the ATCO Australia website; or
 - b) the most senior managers of operating entities such as Osborne Cogeneration Pty Ltd, Karratha Power Station and Source Energy Company Pty Ltd.
3. An internal or external auditor or an actuary (someone whose role it is to measure and manage risk and uncertainty).

4.3 External contacts

ATCO acknowledges that there are instances where a Discloser may not feel comfortable raising concerns directly with ATCO. In these instances, the Discloser can report a Reportable Concern, other than those that are solely tax-related, to any of the following and will still be eligible for the protection set out in this Practice:

1. The Australian Securities and Investments Commission (ASIC):
See <https://asic.gov.au/about-asic/contact-us/>
2. The Australian Prudential Regulation Authority (APRA):
Contact APRA on [+61 2 9210 3000](tel:+61292103000) or info@apra.gov.au or by writing to them at:
Australian Prudential Regulation Authority
GPO Box 9836
SYDNEY NSW 2001
Australia.
3. Any other Commonwealth authority prescribed by regulation.

4.4 Tax Disclosures

Disclosures of Reportable Concerns that relate to ATCO's tax affairs (**Tax Disclosures**) can be made to an officer or senior manager of ATCO who has functions or duties that relate to ATCO's tax affairs (such as ATCO's Chief Financial Officer).

There is a specific, separate process for external Tax Disclosures, which may be reported to:

1. A registered tax agent or BAS agent who provides tax services or BAS services to ATCO –
 - a) PWC – ATCO Australia Income Tax
 - b) KPMG – Osborne Cogeneration Pty Ltd
 - c) Deloitte - ATCO Australia Fringe Benefits Tax (FBT).
2. The Commissioner of Taxation.

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4.5 Taking legal advice

A Discloser may disclose Reportable Concerns to a legal practitioner for the purpose of taking legal advice or representation about their legal protections under the Corporations Act and Taxation Administration Act.

4.6 Public Interest and emergency Disclosures

In exceptional circumstances, Reportable Concerns may be raised with Members of Parliament or journalists. These are known as 'Public Interest' or 'Emergency' Disclosures.

ATCO strongly encourages Disclosers who wish to make a Public Interest Disclosure or an Emergency Disclosure to (if an employee of ATCO) seek advice from the General Counsel, ATCO Australia or a member of the ATCO Australia Legal team or (if a non-employee) an independent legal adviser prior to making the disclosure, as there are certain criteria that need to be met for a Public Interest Disclosure or an Emergency Disclosure to be protected.

5. HOW TO MAKE A DISCLOSURE

5.1 Information to provide

To the extent possible, disclosures should include the following details:

1. the time, location and date of the suspected misconduct;
2. the facts of the suspected misconduct;
3. details about why the Discloser has reasonable grounds to suspect the misconduct occurred;
4. any supporting evidence of the suspected misconduct;
5. the names of those that the Discloser has reasonable grounds to suspect are involved in the misconduct; and
6. whether the Discloser consents to their identity being disclosed. Making an anonymous disclosure
7. A Discloser can make a disclosure anonymously if they do not want to disclose their identity (for example, by making their disclosure in writing or via the ATCO Integrity Line).
8. If a disclosure is made anonymously, the Discloser should be aware that:
 - a) Any investigation will be conducted as best as possible in the circumstances. However, an investigation may not be possible unless sufficient information is provided. Further, if an investigation is pursued, and sufficient details and evidence are not provided, or follow up questions need to be asked, ATCO may not be able to continue the investigation.
 - b) ATCO encourages anonymous Disclosers to maintain ongoing two-way communication with ATCO where possible, so ATCO can ask follow-up questions or provide feedback. Examples include using a pseudonym, an anonymous email address or unidentifiable mobile telephone number.
 - c) It may be difficult for ATCO to offer the Discloser the same level of practical support and protection if their identity is not known.
9. A Discloser can refuse to answer questions that they feel could reveal their identity.

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10. Anonymous disclosures qualify for protection under the Corporations Act and Taxation Administration Act in the same way as where a person's identity is known, subject to the comments at point 4 above.
11. All disclosures made will be treated confidentially and securely. Steps taken to protect the confidentiality of disclosures may include information control measures including secure storage of documents; redaction (blanking out) of personal information in documents; and access restrictions.

6. WHAT PROTECTION DOES A DISCLOSER HAVE

ATCO encourages anyone who is considering reporting a Reportable Concern to seek independent professional advice.

The following protections are available to a Discloser who reports a Reportable Concern in accordance with this Practice:

6.1 Protection of a Discloser's identity

1. A Discloser's identity, or information likely to lead to the identification of a Discloser, will not be disclosed to anyone without the Discloser's consent, unless one of the following exceptions applies.
2. A Discloser's identity, or information likely to lead to the identification of a Discloser, may be disclosed to:
 - a) ASIC, APRA or a member of the Australian Federal Police; or
 - b) a legal practitioner for the purposes of obtaining legal advice about the whistleblower protections under the Corporations Act or the Taxation Administration Act;
3. Where it is reasonably necessary to conduct an investigation, information that is likely to lead to the identification of a Discloser (but not the Discloser's identity) can be disclosed without consent if all reasonable steps have been taken to reduce the risk of the Discloser being identified.
4. Disclosers must be aware that, while ATCO will take all reasonable steps to reduce the risk of a Discloser being identified, others may be able to establish or deduce the Discloser's identity from statements that the Discloser has previously made, the Discloser's position or responsibilities, the corporate organisation chart or other factors.
5. If a Discloser has reasonable grounds to believe that his or her identity has not been kept confidential, then a complaint can be raised with a Speak Up Officer or any other Speak Up Contact for further investigation. Such a complaint will be entitled to the protections described in this Practice. A Discloser may also lodge a complaint with the appropriate regulatory authority if they believe their identity has been disclosed.

6.2 Protection against detrimental acts or omissions

1. No person may cause detriment to someone else because of a suspicion or belief that person has made a report under this Practice or will do so. Detriment includes:
 - a) Dismissal.

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- b) Injuring a person in their employment (for example, altering their duties to their disadvantage).
 - c) Discrimination or damage to reputation.
 - d) Harassment or intimidation.
 - e) Physical, psychological or reputational harm.
 - f) Damage to a person's property, business or financial position.
 - g) Threatening to do any of the above.
2. Detriment need not be caused (or threatened to be caused) to a Discloser. Causing detriment to a third party, or threatening to do so, is not permitted.
 3. A person, including a Discloser, may tell a Speak Up Officer or any other Speak Up Contact if they, or someone else, has been subjected to detrimental conduct. ATCO will treat this very seriously. Any person involved in detrimental conduct will be subject to disciplinary action (in the case of an ATCO employee). In some circumstances, engaging in detrimental conduct may be a criminal offence punishable by imprisonment.
 4. The following actions will not be considered detrimental conduct:
 - a) administrative action that is reasonable to protect a Discloser from detriment e.g. removing the Discloser from an immediate work environment that relates to the wrongdoing; or
 - b) in respect of disclosures by an employee of ATCO, management by ATCO of unsatisfactory work performance in line with performance management policies and practices.
 5. In certain circumstances a Discloser can seek compensation and other remedies under the Corporations Act and Taxation Administration Act if they have suffered loss, damage or injury.
 6. ATCO recommends that the Discloser seeks independent legal advice if he or she believes they have suffered loss, damage or injury as a result of making a disclosure under this Practice.

6.3 Protection from civil, criminal and administrative liability

1. Subject to 2 below, when making a disclosure, a Discloser is protected from:
 - a) civil liability (e.g. any legal action against the Discloser for breach of an employment contract, duty of confidentiality or another contractual obligation);
 - b) 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
 - c) administrative liability (e.g. disciplinary action for making the disclosure).
2. However, there is no immunity for any misconduct the Discloser has engaged in that is revealed by a disclosure.
3. These protections are available not only for Disclosures made to employees of ATCO, but also for disclosures that are made in accordance with the law to legal practitioners, designated regulatory and other external bodies, and Public Interest Disclosures and Emergency Disclosures.

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6.4 Steps that ATCO will take to protect Disclosers

1. Depending on the circumstances, ATCO will take all or some of the following steps to protect Disclosers:
 - a) ATCO employees and officers will be made aware of this Practice and provided with training in relation to it.
 - b) Speak Up Officers and Speak Up Contacts will be trained in relation to their obligations under this Practice.
 - c) For ATCO employees, ATCO may consider offering the Discloser a leave of absence, modifying their work arrangements or offering flexible work arrangements to prevent prejudice or detriment occurring while their report is under investigation, and after it concludes, as appropriate.
 - d) For ATCO employees, ATCO may relocate any person (which may include the Discloser or the people alleged to have engaged in misconduct) to a different work location or division, or suspend or stand down people from duty, as appropriate.
 - e) Disclosers who are ATCO employees may access professional and confidential counselling.

For ATCO employees, details of the Employee Assistance Program can be found [here](#).
2. ATCO may appoint a person to manage protection measures in relation to a Reportable Concern to arrange support and escalate concerns on how the report is managed. However, ATCO can only appoint such a person if the Discloser has shared their identity.
3. ATCO will look for ways to support Disclosers, but it will of course not be able to provide non-employees with the same type and level of support that it provides to employees. In all cases, ATCO will seek to offer as much support as is practicable.
4. A Discloser may seek legal advice or contact regulatory bodies, such as ASIC or APRA, if they believe they have suffered detriment, but ATCO encourages Disclosers to first discuss the matter with the person to whom they made the disclosure or the General Counsel, ATCO Australia or a member of the ATCO Australia Legal team.

7. HOW DISCLOSURES WILL BE DEALT WITH AND INVESTIGATED

1. ATCO will treat all disclosures made under this Practice sensitively and seriously, and will deal with them promptly, fairly and objectively.
2. ATCO's response to a report received under this Practice will vary depending on the nature of the report and the amount of information provided. All reports will be assessed and considered by ATCO, and a decision made as to whether or not they should be formally investigated.
3. Any investigations commenced will be conducted in a timely manner and will be fair and independent from any persons to whom the report relates. All employees and contractors must cooperate fully with any investigation.
4. When appropriate and practicable, the Discloser will be advised of the decision whether or not to investigate, and provided with updates as to the progress and expected timeframes of any investigation (including the outcome and any action taken).

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5. When appropriate, a person being investigated will be provided with details of the report that involves them (to the extent permitted by law), be given an opportunity to respond, and advised of the outcome of the investigation and any action taken.
6. Disciplinary action may be taken, depending on the outcome of an investigation. This may include (but is not limited to) terminating or suspended the employment or engagement of the person(s) involved in the misconduct.

8. PROMOTING THE SPEAK UP PRACTICE

8.1 Internally within ATCO

1. This Practice will be made available to all new employees as a part of their induction training.
2. This Practice will be available on the ATCO Australia intranet / InSiteOZ and ATCO Australia website.
3. The General Counsel, ATCO Australia will ensure that a suitable Speak Up training plan is prepared annually and includes:
 - a) training for individuals with responsibilities in this Practice.
 - b) Awareness sessions and information for employees.
 - c) Other suitable measures to ensure employees are aware of this Practice.

8.2 Externally outside of ATCO

This Practice will be available externally on the ATCO Australia website.

9. REPORTING

ATCO's Board will receive a summary of reports made under this Practice on a bi-annual basis. The Board will be provided with additional information about any material incidents raised.

10. REVIEW

This Practice will be reviewed every 2 years and amended as required.

11. MORE INFORMATION

Any of the Speak Up Officers specified in Section 4.1 above can provide confidential feedback to potential Disclosers on how this Practice works and how a protected disclosure can be made.

[ASIC Whistleblower Rights and Protections](#)