



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 ATCO Australia Group of 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) and Part IVD of the Taxation Administration Act 1953 (Cth).

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

- 1. ATCO Australia Group of Companies:** References to ATCO are to the ATCO Australia Group of Companies, which comprises ATCO Australia Pty Ltd & ATCO Gas Australia GP Pty Ltd for and on behalf of the ATCO Gas Australia Limited Partnership and their related entities, including Joint ventures but excluding ATCO Structures and Logistics.
- 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 (**Discloser**).
- 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 (**Reportable Concern**). A Discloser raising a Reportable Concern is expected to have reasonable grounds to believe the information they are disclosing is true, and must not make a report that they know is untrue or misleading.

This Practice provides a clear, simple to understand aid for Disclosers to assist them to understand:

1. Who can make a disclosure (a **Discloser**).
2. The kinds of behaviours that can be disclosed by a Discloser (**Reportable Concerns**).
3. How a Reportable Concern can be reported.
4. To whom a Reportable Concern can be reported (**Speak Up Contacts**).
5. The support and protections available to a Discloser when reporting a Reportable Concern.
6. How a Reportable Concern will be investigated and handled, and how ATCO will ensure fair treatment of people who are mentioned in Reportable Concerns, or to whom the Reportable Concerns otherwise relate; and

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.

2. WHO CAN MAKE A DISCLOSURE?

2.1 Disclosers

Any of the following people can make a disclosure:

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 of any of the above, or a dependant of any of the above or of such an individual's spouse; and
5. anyone else allowed by law to make a disclosure.

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 to a Speak Up Contact 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, which includes fraud, negligence, default, breach of trust and breach of duty;
2. conduct that constitutes an offence in any of the following laws:
 - a) the Corporations Act 2001;
 - 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.

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 lucrative 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 be a Reportable Concern if it relates to:

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 a reasonable ground to suspect that the misconduct or an 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 to suspect.

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 of this Practice 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.

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.

4. WHO CAN A DISCLOSURE BE MADE TO - REPORTING TO ATCO

ATCO encourages employees, consultants, contractors, suppliers and other Disclosers to report suspected misconduct to ATCO first. This will allow ATCO to identify and address any wrongdoing as early as possible.

You can make a report verbally or in writing, including email, telephone or in person.

4.1 Speak Up Contacts and Speak Up Officers

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

1. The Managing Director of ATCO Australia, President of ATCO Gas Australia or any General manager on the ATCO Australia Executive Committee;
2. Any Speak Up Officer:

Title:	Name:	Phone:	Email:
General Counsel & Company Secretary, ATCO Australia	Simon Byrne	+61 8 6163 5440	simon.byrne@atco.com
General Manager, Human Resources & Corporate affairs, ATCO Australia	Amy Stanley	+61 8 6163 5409	amy.stanley@atco.com
Chief Financial Officer, ATCO Australia	John Ivulich	+61 8 6163 5454	john.ivulich@atco.com
By post (marked for the attention of one of the Speaking Up Officers) or in person: ATCO Australia, Level 12, 2 Mill Street, Perth WA 6000			

3. Any Director or the Company Secretary of any of the ATCO Australia Group of Companies.
4. Any ATCO senior manager, which includes:

- a) managers in the ATCO Gas Australia leadership team reporting to the President;
 - b) the most senior managers of operating entities such as Osborne Cogeneration Pty Ltd, Karratha Power Station and Source Energy Company Pty Ltd; or
 - c) any member of the ATCO Australia Legal team or Compliance Officers.
5. An internal or External Auditor or an actuary (someone whose role it is to measure and manage risk and uncertainty).
 6. Through the ATCO Integrity Line

4.2 ATCO Integrity Line

1. 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.
2. A report made to the ATCO Integrity Line is provided to ATCO Corporate Security, Internal Audit and Human Resources departments (as appropriate) in Canada.
3. 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 to conduct an investigation as appropriate.
4. ATCO Integrity Line can be accessed 24 hours a day, 7 days a week:

Online:	<u>ATCO Integrity Line</u>
By Phoning:	1800-238-497

A Reportable Concern reported to any of the people listed in 4.1 or 4.2 will be eligible for the protection set out in this Practice as amended by this document.

4.3 Reporting of concerns or grievances not covered by this Practice

1. Any employee may raise any concern or grievance not covered by this Practice with their supervisor or manager, or Human Resources Business Partner.
2. 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.

5. WHO CAN A DISCLOSURE BE MADE TO - REPORTING EXTERNALLY

ATCO acknowledges that there are instances where a Discloser may not feel comfortable raising concerns direct 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. to a legal practitioner for the purposes of obtaining legal advice or legal representation;
2. to the Australian Securities and Investments Commission (ASIC):
 - a) ASIC Information Sheet 239 How ASIC handles whistleblower reports
3. the Australian Prudential Regulation Authority (APRA):

- a) 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

4. any other Commonwealth authority prescribed by the Government.

There is a specific, separate process for external tax related Disclosures (**Tax Disclosures**):

5. Tax Disclosures may be reported to:
- A registered tax agent or BAS agent who provides tax services or BAS services to ATCO –
 - PWC – ATCO Australia Income Tax
 - KPMG – Osborne Cogeneration Pty Ltd
 - Deloitte - ATCO Australia Fringe benefits Tax (FBT); or
 - a legal practitioner for the purpose of obtaining legal advice or legal representation.
6. A Tax Disclosure in relation to ATCO can be disclosed to the Commissioner for Taxation, or a legal practitioner for the purpose of obtaining legal advice or legal representation.

6. PUBLIC INTEREST AND EMERGENCY DISCLOSURES

6.1 Discloser Seeking Advice

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 under the Act and this Practice.

7. HOW TO MAKE A DISCLOSURE

1. A Discloser can make a disclosure to any of the Speak Up Contacts listed in Section 4.1 above in the following way:
- a) By verbally making the disclosure to a Speak Up Contact by phone or in person.
- b) By making the disclosure in writing or by email to a Speak Up Contact, clearly setting out the following:
- i) time, location and date of the suspected misconduct;
 - ii) the facts of the suspected misconduct;
 - iii) details why the Discloser has reasonable grounds to suspect the misconduct occurred;
 - iv) any supporting evidence of the suspected misconduct; and
 - v) the names of those that the Discloser has reasonable grounds to suspect are involved in the misconduct.

2. A Discloser can make a disclosure to the ATCO Integrity Line (see Section 4.2 above).
3. A Discloser can make a disclosure anonymously if they do not want to disclose their identity, as follows:
 - a) If a Discloser reports verbally to a Speak Up Contact, the Discloser can request that his or her identity is kept anonymous or to whom his or her identity is to be made known. The Speak Up Contact is responsible for keeping the Disclosers identity anonymous.
 - b) Disclosures in writing, and to the ATCO Integrity Line can be made anonymously.
4. If a disclosure is made anonymously, the Discloser should be aware that:
 - a) ATCO will conduct an investigation as best as possible. 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) Anonymous Disclosers may not be able to access or request updates on the investigation into their disclosure.
 - c) ATCO encourages anonymous Disclosers to maintain ongoing two-way communication with the entity where possible, so the entity can ask follow-up questions or provide feedback. Examples include using a pseudonym, an anonymous email address or unidentifiable mobile telephone number.
 - d) It may make it difficult for ATCO to offer the Discloser the same level of practical support and protection if their identity is not known.
5. A Discloser can refuse to answer questions that they feel could reveal their identity.
6. Anonymous disclosures qualify for protection under the Corporations Act in the same way as where a person's identity is known, subject to the comments in 7.4 above.
7. All disclosures made will be treated confidentially and securely, including by way of information control measures including secure storage of documents; redaction (blinking out) of personal information in documents; and access restrictions . If the Discloser does provide their name, it will only be disclosed if the Discloser provides consent, or in circumstances where a disclosure is allowed or required by law. If you have concerns about this, you can discuss this with a Speak Up Officer.
8. 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.
9. A Reportable Concern (see Section 3 above) made by a Discloser (see Section 2) to any Speak Up Contact (see Section 4 above) will qualify for protection under the Act.

8. WHAT PROTECTION DOES A DISCLOSER HAVE

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

The following protection is available to a Discloser (see Section 2) who reports a Reportable Concern (see Section 3 above) to a Speak Up Contact (see Section 4.1 above):

8.1 Protection of a Discloser's Identity

1. A Discloser's identity will not be disclosed by ATCO unless the Discloser has consented to the disclosure of his or her identity. The only exception to this is where a person's identity is disclosed to a legal adviser to obtain advice, or if required by law.
2. Where it is reasonably necessary to conduct an investigation, information that is likely to lead to the identification of a Discloser can be disclosed without consent if all reasonable steps have been taken by ATCO to reduce the risk of the Discloser being identified.
3. Government Bodies such as ASIC, APRA and the Federal Police also have certain powers to disclose the identity of a Discloser.
4. Disclosers must be aware that despite all attempts by ATCO to prevent the disclosure of a Discloser's identity, 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. As noted above, ATCO will take all reasonable steps to reduce the risk of a Discloser being identified.
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 the General Counsel, ATCO Australia or any other Speak Up Contact for further investigation.

8.2 Protection against Detrimental Acts or Omissions

1. A Discloser will not be subject to any detrimental acts or omissions because they make a disclosure. Detriment includes:
 - a) Dismissal or any disadvantage to the Discloser's employment, for example adjusting their duties or role (for an employee of ATCO).
 - b) Injury to the Discloser.
 - c) Discrimination or damage to reputation.
 - d) Harassment or intimidation.
 - e) Physical, psychological or reputational harm.
 - f) Damage to property, business or financial position.
 - g) A threat of any of the detriment above.
2. The detriment can be against the Discloser or any other person as a result of the disclosure.
3. A person, including a Discloser, may tell a 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, it might also be a criminal offence punishable by imprisonment.
4. The following actions will not be considered detrimental acts or omission:
 - 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 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 the disclosure.

8.3 Protection from Civil, Criminal and Administrative Liability

1. When making a disclosure, an 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 by 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.

8.4 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) Awareness of and training on this Practice will be provided to ATCO employees and officers.
 - b) Speak Up Contacts will be kept updated and trained in relation to protecting the Discloser's identity.
 - 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 the matter 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 will have access to professional and confidential counselling to deal with psychological impacts of having made the disclosure.

For ATCO employees, details of the Employee Assistance Program can be found here: <http://insiteoz/employee-centre/Employee-Benefits/Pages/employee-assistance.aspx>
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 someone if the Discloser has shared their identity with the Speak Up Contact.

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 they made the disclosure to or the General Counsel, ATCO Australia or a member of the ATCO Australia Legal team.

9. HOW DISCLOSURES WILL BE DEALT WITH AND INVESTIGATED

9.1 What the Speak Up Contact will do

1. Upon receiving a potential Reportable Concern, the relevant Speak Up Contact will:
 - a) Make the Discloser aware of this Practice, and ensure they have access to a copy of this Practice.
 - b) Take all the relevant information from the Discloser, including the information set out in Section 7.1(b).
 - c) Inform the Discloser that they will be entitled to certain protection (as set out in Section 8) if the disclosure meets the requirements set out in Section 3.
 - d) Inform the Discloser that they do have the option to remain anonymous.
 - e) Inform the Discloser that there may be a need to ask follow up questions and make an arrangement for further meetings if this is required, and request contact details for that purpose.
 - f) The relevant Speak Up Contact will pass the details of the Disclosure to the General Counsel, ATCO Australia or a member of the ATCO Australia Legal team, but, unless the Discloser consents, not the identity of the Discloser. The relevant Speak Up Contact will also take all reasonable steps to reduce the risk that the Discloser can be identified. The relevant Speak Up Contact will consult with the General Counsel, ATCO Australia or a member of the ATCO Australia Legal team about the steps required in the circumstances.

9.2 What General Counsel / Legal team member will do

1. An assessment will be made as to whether the disclosure raises a conflict of interest for ATCO investigating personnel, and if so whether to refer the disclosure to another Speak Up Contact for assessment.
2. An assessment will be made as to whether a disclosure falls within the intended scope of this Practice.
3. A preliminary review of the disclosure will be undertaken and a decision made as to whether an investigation should be conducted or not.
4. The Discloser will be advised of the decision whether to investigate, where the Discloser is contactable.
5. If the disclosure is to be investigated, an investigation will be conducted or as necessary a suitably qualified external independent person or entity will be commissioned to undertake the investigation. Where practicable, updates will be provided to the Discloser on the progress and expected timeframes of the investigation.

6. An investigation will be conducted in a fair and timely manner and independently of the person or persons to whom the disclosure relates.
7. Disclosures will be handled confidentially, when it is practical and appropriate in the circumstances.
8. The objective of an investigation is to determine whether there is enough evidence to substantiate or refute the matters reported.
9. An employee of ATCO who is the subject of a Reportable Concern will be advised about its details, given an opportunity to respond to it and will be informed of the outcome of the investigation.
10. Where practicable and as permitted under applicable laws, the Discloser and / or any person the subject of a disclosure will be advised of the outcome of the investigation and any action taken.
11. Details of the review process will be provided if the Discloser is not satisfied with the outcome of the investigation.

10. PROMOTING THE SPEAK UP PRACTICE

10.1 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 Speak Up Contacts (including external Speak Up Contacts), members of the Executive Committee, senior managers and any other party with responsibilities in this guide.
 - b) Awareness sessions and information for employees.
 - c) Other suitable measures to ensure employees are aware of this Practice.

10.2 Externally outside of ATCO

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

11. 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.