

WHISTLEBLOWER POLICY

1 Introduction

This Policy applies to Australian Naval Infrastructure Pty Ltd ACN 051 762 639 (**ANI**).

Capitalised words have the meaning given to them in this Policy or in the Annexure to this Policy.

Attached to this Policy is an Information Sheet regarding disclosures under this Policy. If you are considering making a disclosure under this Policy, ANI strongly encourages you to read both this Policy and the Information Sheet.

2 Purpose of this Policy

This Policy sets out how ANI complies with applicable whistleblowing and disclosure protection laws in each of the PID Act, Corporations Act and Taxation Administration Act. These regimes are collectively referred to in this Policy as the **Whistleblower Laws**.

This Policy is intended to encourage reporting of suspected or actual wrongdoing, to provide information about how disclosures made by whistleblowers will be handled by ANI and the protections available to whistleblowers. It is an important tool for helping ANI to identify wrongdoing that may not be uncovered without a safe and secure disclosure process and is an important part of ANI's governance framework.

ANI is committed to compliance with the Whistleblower Laws and to fostering and maintaining a culture that encourages reporting of wrongdoing.

3 Definitions

ANI Authorised Officer means each person referred to in section 9 of this Policy under the heading 'Disclosure to ANI Authorised Officers'.

ANI Eligible Recipient means an Eligible Recipient who is also ANI Personnel or an Authorised Officer.

ANI Personnel means all ANI employees, directors, Officers, contractors and consultants.

Associate means:

- (a) an associate within the meaning of the Corporations Act, or
- (b) in respect of disclosures relating to ANI's Tax Affairs, an associate within the meaning of section 318 of the *Income Tax Assessment Act 1936* (Cth).

Authorised Officer means the Principal Officer, ANI Authorised Officers and KPMG (and KPMG's personnel who receive disclosures via the KPMG FairCall service).

Corporate Disclosable Matter has the meaning given in section 6 of this Policy.

Corporations Act means the *Corporations Act 2001* (Cth).

Detriment includes:

- (a) dismissal of an employee or alteration of an employee's position or duties to their disadvantage
- (b) injury of an employee in their employment

- (c) discrimination between an employee and other employees of the same employer
- (d) harassment, intimidation, harm or injury, including psychological harm
- (e) damage to a person's property, reputation, business or financial position, or
- (f) any other damage to a person.

Disclosable Conduct has the meaning given in the PID Act, which includes conduct that:

- (a) contravenes a law
- (b) perverts or attempts to pervert, the course of justice or is corrupt
- (c) constitutes maladministration, including conduct that is based on improper motives or is unreasonable, unjust, oppressive or negligent
- (d) is an abuse of public trust
- (e) results in wastage of Commonwealth public money or property
- (f) unreasonably endangers (or increases the risk of danger to) the health and safety of persons
- (g) endangers (or increases the risk of danger) to the environment, or
- (h) is abuse by a Public Official of their position, or which could give reasonable grounds for disciplinary action against a Public Official resulting in termination of employment.

Disclosable Matter means information that is a Public Interest Disclosable Matter, a Corporate Disclosable Matter or a Tax Disclosable Matter, as set out in section 6 of this Policy

Eligible Person means a person described in section 5 of this Policy.

Eligible Recipient means a person described in section 8 of this Policy.

emergency disclosure has the meaning given in section 1317AAD(2) of the Corporations Act.

Family Members means an individual's Relatives and dependents, and the dependents of the individual's Spouse.

KPMG means KPMG Forensic Pty Ltd ACN 055 053 417.

Misconduct means any:

- (a) in relation to a Public Interest Disclosable Matter, Disclosable Conduct engaged in by ANI, a Public Official in connection with their position in ANI, or an officer or employee of a contracted service provider of ANI in connection with its contract with ANI
- (b) in relation to a Corporate Disclosable Matter, misconduct, or an improper state of affairs or circumstances, in relation to ANI (including any Specified Corporate Disclosable Matter), or
- (c) in relation to a Tax Disclosable Matter, misconduct, or an improper state of affairs or circumstances, in relation to the Tax Affairs of ANI or an Associate of ANI.

NACC Act means the *National Anti-Corruption Commission Act 2022* (Cth).

Officer has the meaning given in the Corporations Act.

Personal Work-Related Grievance is a grievance which:

- (a) relates to an individual's current or former employment and which has implications for that individual personally but which does not:
 - (i) relate to victimisation of a Whistleblower (see section 11 of this Policy)
 - (ii) have significant implications (which do not relate to the individual) for ANI or another entity, and
 - (iii) concerns any Specified Corporate Disclosable Matter, or
- (b) is conduct (by act or omission) engaged in by a Public Official (the First Official) in relation to another Public Official (the Second Official) that:
 - (i) occurs in relation to, or in the course of, either or both of the following:
 - (A) the Second Official's engagement or appointment as a public official
 - (B) the Second Official's employment, or exercise of functions and powers, as a public official, and
 - (ii) has, or would tend to have, personal implications for the Second Official, but which does not constitute a reprisal against another person and is not of such a significant nature that it would undermine public confidence in ANI.

PID Act means the *Public Interest Disclosure Act 2013* (Cth).

Principal Officer means the Chief Executive Officer of ANI.

public interest disclosure has the meaning given in section 1317AAD(1) of the Corporations Act.

Public Official has the meaning given in the PID Act and includes, in respect of ANI, directors and employees of ANI, persons who perform duties for ANI and contracted service providers (and their subcontractors, officers or employees) under contracts for the supply of goods or services to ANI.

Relative has the meaning given in the Corporations Act (which includes a Spouse, parent, child, brother or sister of a person).

Senior Manager has the meaning given in the Corporations Act (which includes a person other than a director or secretary who makes or participates in making decisions that affect the whole or a substantial part of the corporation's business or who has capacity to significantly affect the corporation's financial standing).

Specified Corporate Disclosable Matter has the meaning given in section 6 of this Policy.

Spouse means an individual's married, de facto or registered partner.

Taxation Administration Act means the *Taxation Administration Act 1953* (Cth).

Tax Affairs means affairs relating to any tax imposed by or under, or assessed or collected under, a law administered by the Commissioner of Taxation.

Tax Disclosable Matter has the meaning given in section 6 of this Policy.

4 Who does this Policy apply to?

This Policy applies to any **Eligible Person** who discloses a **Disclosable Matter** to an **Eligible Recipient (Whistleblower)**.

5 Who is an Eligible Person?

An **Eligible Person** is any current or former:

- officer or employee of ANI (e.g. current and former employees who are permanent, part-time, fixed-term or temporary, apprentices, secondees and directors)
- supplier to ANI of goods or services (paid or unpaid) and their employees and officers (e.g. current and former contractors, subcontractors, consultants, service providers and business partners)
- in respect of Corporate Disclosable Matters and Tax Disclosable Matters (see section 6 below):
 - Associate of ANI, or
 - Family Member of a person referred to above (e.g. relatives, dependants or spouse of current and former employees, contractors, consultants, service providers, suppliers and business partners), and
- in respect of a Public Interest Disclosable Matter (see section 6 below), a Public Official of ANI.

An ANI Authorised Officer (see section 9 below) may also deem an individual to be an Eligible Person if they reasonably believe the individual has information about a Public Interest Disclosable Matter and proposes to make a disclosure.

6 What is a Disclosable Matter?

A **Disclosable Matter** means information that is a Public Interest Disclosable Matter, a Corporate Disclosable Matter or a Tax Disclosable Matter, as summarised below.

You are not protected by this Policy for disclosures that are not a Disclosable Matter (see section 6 below for information regarding what is not a Disclosable Matter). However, ANI encourages you to speak to an Authorised Officer if you have information about any wrongdoing involving ANI or ANI Personnel, even if the matter is not a Disclosable Matter. ANI will treat any such disclosure seriously and with appropriate confidentiality.

Making a disclosure under this Policy also does not in itself protect you from the consequences of your own conduct.

You must not make a disclosure that you know is not true. False disclosures are serious matters that may result in disciplinary action. There may also be legal consequences if you knowingly make a false disclosure.

Public Interest Disclosable Matter

A **Public Interest Disclosable Matter** is information that tends to show, or which you have reasonable grounds to suspect tends to show, any Disclosable Conduct (set out below) that is engaged in by ANI, a Public Official in connection with their position in ANI, or an officer or employee of a contracted service provider of ANI in connection with its contract with ANI.

Disclosable Conduct includes conduct that:

- contravenes a law
- perverts or attempts to pervert, the course of justice or is corrupt
- constitutes maladministration, including conduct that is based on improper motives or is unreasonable, unjust, oppressive or negligent
- is an abuse of public trust
- results in wastage of Commonwealth public money or property
- unreasonably endangers (or increases the risk of danger to) the health and safety of persons
- endangers (or increases the risk of danger) to the environment, or
- is abuse by a Public Official of their position, or which could give reasonable grounds for disciplinary action against a Public Official resulting in termination of employment.

If a Public Interest Disclosable Matter is information that a person has engaged, is engaging, or will engage in corrupt conduct for the purposes of the NACC Act, you can make a disclosure under this Policy or make a voluntary referral directly to the National Anti-Corruption Commission Commissioner (<https://www.nacc.gov.au/>).

Corporate Disclosable Matter

A **Corporate Disclosable Matter** is any information that you have reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances, in relation to ANI. It includes information that indicates that ANI or any ANI Personnel has engaged in any **Specified Corporate Disclosable Matter**, being conduct that:

- constitutes an offence or contravention of the Corporations Act, the *Australian Securities and Investments Commission Act 2001* (Cth) or an instrument made under either of those Acts
- constitutes an offence against Commonwealth legislation punishable by imprisonment for 12 months or more, or
- represents a danger to the public or the financial system.

Examples of Corporate Disclosable Matters include:

- dishonesty and fraud (including corrupt behaviour such as bribery, facilitation payments, secret commissions and money laundering)
- financial fraud, mismanagement or improper conduct (including deliberately impeding audit processes), and
- failure to comply with legal or regulatory obligations (including with respect to work health and safety or the environment).

Tax Disclosable Matter

A **Tax Disclosable Matter** is:

- in relation to disclosures to the Commissioner of Taxation, information which you consider may assist the Commissioner of Taxation to perform their duties in relation to ANI, or

- information which indicates misconduct, or an improper state of affairs or circumstances, in relation to the Tax Affairs of ANI or an Associate of ANI, where you consider the information may assist the relevant Eligible Recipient to perform their functions or duties.

An example of a Tax Disclosable Matter is conduct that constitutes tax evasion.

7 What is not a Disclosable Matter?

Information is not a Disclosable Matter if it does not fit into one of the categories in section 6 above.

Personal Work-Related Grievances are not Disclosable Matters and are therefore outside the scope of this Policy and do not qualify for protection under the Whistleblower Laws.

However, ANI encourages you to raise Personal Work-Related Grievances with your manager or Human Resources, who will discuss the matter with you on a confidential basis. Personal Work-Related Grievances should only be raised where the grievance is genuine and not malicious.

Examples of Personal Work-Related Grievances that are generally not Disclosable Matters include conduct relating to interpersonal conflict (including bullying or harassment), the taking of disciplinary action, conduct relating to transfer or promotion, or termination of employment.

8 Who is an Eligible Recipient?

Who is an Eligible Recipient for a disclosure depends on whether the disclosure pertains to a Public Interest Disclosable Matter, Corporate Disclosable Matter or Tax Disclosable Matter. An Eligible Recipient may be external to ANI in certain circumstances.

ANI encourages you to disclose Disclosable Matters to an ANI Authorised Officer, each of whom are Eligible Recipients for disclosures under all of the Whistleblower Laws and are the persons best placed within ANI to deal with such disclosures.

You can also disclose Disclosable Matters to KPMG FairCall, an independently monitored, external service operated by KPMG.

Contact details for the Principal Officer, ANI Authorised Officers and KPMG FairCall are set out in section 9 below.

Eligible Recipients for Public Interest Disclosable Matters

To obtain the protections of the PID Act for a disclosure of a Public Interest Disclosable Matter, you will generally need to disclose the information to one of the following:

- an ANI Authorised Officer
- your supervisor/manager at ANI
- KPMG FairCall, or
- the Commonwealth Ombudsman.

However, you can also disclose Public Interest Disclosable Matters to certain persons external to ANI and still obtain the protections of the PID Act in certain limited circumstances, including:

- if the disclosure was made within ANI but the subsequent investigation was inadequate or incomplete
- if there is an emergency (i.e. if there is a substantial and imminent danger to a person's health or safety or the environment), or
- to seek legal advice in relation to an actual or proposed disclosure.

There are some important limitations to these external disclosure exceptions, which you should carefully consider before making an external disclosure of any Public Interest Disclosable Matter.

Eligible Recipients for Corporate Disclosable Matters

To obtain the protections of the Corporations Act for a disclosure of a Corporate Disclosable Matter, you will generally need to disclose the information to one of the following:

- an ANI Authorised Officer
- an Officer or Senior Manager of ANI, or
- KPMG FairCall.

You can also disclose a Corporate Disclosable Matter to certain persons external to ANI and still obtain the protections of the Corporations Act in certain limited circumstances, including disclosures to:

- any actuary of ANI
- an auditor or member of an audit team conducting an audit of ANI
- the Australian Securities and Investments Commission (ASIC)
- the Australian Prudential Regulation Authority (APRA)
- a lawyer for the purpose of obtaining legal advice or representation in relation to the operation of the whistleblower protections under the Corporations Act, and
- in respect of 'public interest disclosures' and 'emergency disclosures' (each as defined in the Annexure) only, to members of parliament and journalists.

Eligible Recipients for Tax Disclosable Matters

To obtain the protections of the Taxation Administration Act for a disclosure of a Tax Disclosable Matter, you will generally need to disclose the information to one of the following:

- an ANI Authorised Officer
- an Officer or Senior Manager of ANI
- an employee or Officer of ANI with functions or duties relating to ANI's Tax Affairs, or
- KPMG FairCall.

You can also disclose Tax Disclosable Matters to certain persons external to ANI and still obtain the protections of the Taxation Administration Act, including to:

- an auditor or member of an audit team conducting an audit of ANI
- a registered tax agent or BAS agent who provides tax agent services or BAS agent services to ANI
- the Commissioner of Taxation (for information which may assist the Commissioner or the Tax Practitioners Board to perform its functions or duties in relation to ANI and its Associates)
- the Tax Practitioners Board (for information which may assist the Tax Practitioners Board to perform its functions or duties in relation to ANI and its Associates)
- a lawyer for the purpose of obtaining legal advice or representation in relation to the operation of the whistleblower protections under the Taxation Administration Act, or
- a medical practitioner or psychologist for the purpose of obtaining medical or psychiatric care, treatment or counselling (including psychological counselling).

9 How to make a disclosure

You can disclose a Disclosable Matter in person, over the telephone or in writing.

Disclosure to ANI Authorised Officers

The ANI Authorised Officers and their contact details are as follows:

Name	Contact	Position(s)
Andrew Seaton	andrew.seaton@ani.com.au (08) 8131 9090	Managing Director and CEO Principal Officer (and an Authorised Officer) under the PID Act
Sally McLennan	sally.mclennan@ani.com.au (08) 8131 9074	General Counsel & Company Secretary Authorised Officer under the PID Act
Jane Lavender-Baker	jane.lavenderbaker@ani.com.au (08) 8131 9021	Executive General Manager Corporate Affairs Authorised Officer under the PID Act
Leon Cholsh	leon.cholsh@ani.com.au (08) 8131 9098	Senior Legal Counsel Authorised Officer under the PID Act
Ron Finlay	ron.finlay@fincon.com.au 0418 117 524	Chair, ANI Board Authorised Officer under the PID Act

Disclosure to KPMG FairCall

ANI has engaged KPMG to provide the FairCall service, which is an independently monitored external service to which potential Whistleblowers may make disclosures of Disclosable Matters.

The KPMG FairCall service can be accessed as follows:

- **Telephone hotline – 1800 573 355**

A toll-free hotline service monitored by trained and experienced KPMG professionals. Calls will be received on business days between 7.00 am and 5.00 pm (AEST). Outside of these times, potential Whistleblowers may leave a voicemail. If sufficient details are left in the voicemail, KPMG will return the call during the usual operating hours set out above.

- **Online reporting – <https://www.kpmgfaircall.kpmg.com.au/ANI>**

A secure web platform which can be used to make anonymous disclosures and which allows two-way communication between a potential Whistleblower and KPMG.

- **Post**

A secure mailbox to which potential Whistleblowers can mail a disclosure or other additional information:

The FairCall Manager
KPMG Forensic
PO Box H67
Australia Square
Sydney NSW 1213

If KPMG FairCall receives a disclosure of a Disclosable Matter, it will provide the details of the disclosure to an ANI Authorised Officer who is not the subject of the disclosure.

KPMG will not ask for or record a potential Whistleblower's personal details unless the potential Whistleblower consents to their details being retained by KPMG and/or being provided to ANI.

As part of its engagement to provide the FairCall service, KPMG and its personnel will not undertake any assessment or investigation of disclosures made to the KPMG FairCall service. Disclosures will be assessed and investigated by an ANI Authorised Officer in accordance with section 10 below.

KPMG's privacy statement (<https://kpmg.com/au/en/home/misc/privacy-faircall.html>) summarises how KPMG collects, uses, discloses and manages personal information as part of the KPMG FairCall service.

Disclosure to other parties

A Disclosable Matter can also be disclosed to other parties who are Eligible Recipients for the Disclosable Matter in certain circumstances, as set out in section 8 above.

Anonymous disclosure

A Whistleblower can choose to remain anonymous while making a disclosure, during any investigation and after any investigation is finalised. A Whistleblower can make an anonymous disclosure through the use of private phone numbers, anonymous email addresses, pseudonyms or other anonymising methods.

However, ANI suggests a Whistleblower consider identifying themselves to an Authorised Officer, or alternatively providing a means of contact, for the following reasons:

- it may be difficult for ANI to protect a Whistleblower from reprisals if their identity is unknown,
- ANI may not be able to undertake an investigation if it is not able to contact the Whistleblower (e.g. to request further information), and
- ANI will not be able to update the Whistleblower on the progress or outcome of any investigation unless ANI has a means of contact.

10 Investigation of disclosures

Below is a summary of the investigation process ANI will follow in relation to a disclosure under this Policy.

- (i) If an ANI Eligible Recipient receives a disclosure from a potential Whistleblower, they must provide the information disclosed to an ANI Authorised Officer (provided that ANI Authorised Officer is not the subject of the disclosure) as soon as practicable. Before providing the disclosed information, the ANI Eligible Recipient must remove any information which may identify the potential Whistleblower (unless the potential Whistleblower has consented to the disclosure of their identity).

NB: Without the Whistleblower's consent, ANI cannot disclose information that is likely to lead to the identification of the Whistleblower as part of its investigation process unless otherwise permitted under applicable Whistleblower Laws.

- (ii) Upon receipt of a disclosure, the ANI Authorised Officer must assess whether the disclosure is within the scope of this Policy (i.e. whether it is a Disclosable Matter), whether the disclosure should be allocated for investigation and if so, whether the allocation should be to ANI or another Commonwealth agency.
- (iii) The ANI Authorised Officer must use best endeavours to allocate (or not allocate) the investigation of the disclosure within 14 days. Where the Disclosable Matter relates to ANI, the investigation will generally be allocated to ANI. Where appropriate, ANI may allocate the disclosure to another Commonwealth agency. The ANI Authorised Officer will notify the Whistleblower of the allocation.
- (iv) The ANI Authorised Officer will also conduct an assessment of the risk of Detriment to the Whistleblower.
- (v) For disclosures allocated to ANI, the disclosure will generally be handled by an ANI Authorised Officer, who will consider whether to investigate the disclosure and will notify the Whistleblower accordingly.
- (vi) Where the ANI Authorised Officer decides to investigate, they will undertake an investigation to determine whether Misconduct has occurred. However, the investigation may be delegated to an appropriately qualified external investigator contracted by ANI.

- (vii) For investigations of Public Interest Disclosable Matters, all Public Officials (including the Whistleblower) are required to use their best endeavours to assist in the investigator in the conduct of the investigation.
- (viii) ANI's investigation will generally be completed within 90 days of the disclosure being made. The outcome of the investigation will be reported to the Whistleblower if they can be contacted and an ANI Authorised Officer determines that it is appropriate (it may not be appropriate if, for example, legal professional privilege may be compromised).
- (ix) Appropriate records of investigations and outcomes will be created by ANI and retained confidentially.

Investigations must be carried out on a confidential basis, and objectively and fairly to all persons involved (including any person the subject of allegations having a fair opportunity to respond to allegations before any adverse finding is made). For investigations of Public Interest Disclosable Matters, the Principal Officer will take appropriate action in response to the findings.

The relevant ANI Authorised Officer will provide the Whistleblower with regular updates if the Whistleblower can be contacted (including through anonymous channels). The frequency and timeframe of updates may vary depending on the nature of the disclosure.

Where an ANI Authorised Officer becomes aware of corruption issues in the course of performing their functions under the PID Act which they suspect could involve corrupt conduct that is serious or systemic, the Principal Officer is required to refer the matter to the National Anti-Corruption Commissioner in accordance with the NACC Act. The referral of a matter to the National Anti-Corruption Commissioner does not prevent ANI from continuing to investigate the matter in accordance with this Policy (and is not by itself grounds for ANI to stop investigating), unless the National Anti-Corruption Commission Commissioner issues ANI with a 'stop action direction' (which may prevent certain investigation actions while the direction remains in place).

11 Legal protections for Whistleblowers under the Whistleblower Laws

The Whistleblower Laws provide a number of protections for Whistleblowers, including:

- **Identity protection:** A Whistleblower's identity, and any information which is likely to lead to the identification of a Whistleblower, must be kept confidential unless the disclosure of identity is made:
 - with the Whistleblower's consent
 - to ASIC, APRA or a member of the Australian Federal Police
 - to a lawyer for the purpose of obtaining legal advice or representation in relation to the Whistleblower Laws
 - to the Commissioner of Taxation, if the disclosure relates to ANI's Tax Affairs, or
 - as otherwise permitted under the Whistleblower Laws.

It is an offence to disclose the identity of a Whistleblower, or information likely to lead to identification of the Whistleblower, outside of the exceptions above.

- **No victimisation:** A person must not:
 - engage in conduct that causes Detriment to a Whistleblower (or another person), in relation to a disclosure if the person believes or suspects that the

Whistleblower (or another person) made, may have made, proposes to make, or could make, a disclosure that qualifies for protection and the belief or suspicion is the reason (or part of the reason) for the conduct, or

- make a threat to cause Detriment to a Whistleblower (or another person) in relation to a disclosure.

See section 12 below for more information regarding ANI's approach to preventing victimisation. There are potential civil and criminal consequences under the Whistleblower Laws for persons who victimise a Whistleblower.

- **Compensation and other remedies:** A Whistleblower (or any other person) can seek compensation and other remedies through the courts if they suffer loss, damage or injury because of a disclosure under the Whistleblower Laws and ANI failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.
- **Civil, criminal and administrative liability protection:** A Whistleblower is protected from any of the following in relation to their disclosure:
 - civil liability (e.g. any legal action against the Whistleblower alleging that the disclosure was a breach of an employment contract, duty of confidentiality or another contractual obligation)
 - criminal liability (e.g. attempted prosecution of the Whistleblower for unlawfully releasing information, or otherwise using the disclosure against the Whistleblower in a prosecution (other than for making a false disclosure)), and
 - administrative liability (e.g. disciplinary action for making the disclosure).

NB: These protections do not grant immunity to a Whistleblower for any misconduct the Whistleblower has engaged in that is revealed in their disclosure.

12 ANI's protections and support for Whistleblowers

No victimisation

ANI Personnel must not cause, or threaten (expressly or impliedly, conditionally or unconditionally) to cause, any Detriment to a person for a reason which includes that the person, or another person, may have made, proposes to make or could make a disclosure in accordance with this Policy.

ANI will take practical steps to protect a Whistleblower from Detriment, including:

- undertaking an assessment of the risk of Detriment to the Whistleblower and other persons, and
- taking actions to protect the Whistleblower from identified risks, which may include appointing a support person to assist the Whistleblower who is responsible for checking on the wellbeing of the Whistleblower regularly, informing the Whistleblower of the progress of the investigation and taking appropriate steps to address any concerns about the health and wellbeing of the Whistleblower.

If you believe you have suffered Detriment as a result of raising concerns under this Policy, you should report the Detriment as soon as practicable to an ANI Authorised Officer. You can also seek independent legal advice or contact regulatory bodies, such as ASIC, the Commonwealth Ombudsman or the Australian Taxation Office.

Confidentiality

ANI will take appropriate steps to protect the confidentiality of a Whistleblower’s identity by:

- reducing the risk that the Whistleblower will be identified from the information contained in a disclosure, including by (where appropriate):
 - removing or redacting from the disclosure any information which may identify the potential Whistleblower
 - referring to the Whistleblower using gender-neutral terms, and
 - ensuring that the investigation process outlined in this Policy is followed; and
- ensuring information regarding the disclosure and any investigation process is secure, including by ensuring:
 - document access is controlled by the ANI Authorised Officer investigating the matter
 - communications occur in a manner that reduces the risk of inadvertent disclosure, and
 - everyone involved in the investigation process is aware of the relevant confidentiality requirements.

13 How is this Policy made available?

This Policy is available on ANI’s website.

14 Further information and training

If you would like further information about this Policy and/or disclosures by and protections for Whistleblowers, please contact ANI’s General Counsel & Company Secretary, using the contact details set out in section 9 above.

ANI Personnel will be made aware of this Policy and their rights and obligations under it as part of their induction, and via training in relation to this Policy as and when arranged by ANI.

ANI Personnel who are Eligible Recipients will be provided with training about their responsibilities in relation to disclosures from potential Whistleblowers.

15 Review

This Policy will be periodically reviewed by ANI’s Audit & Risk Committee to check that it is operating effectively and whether any amendments to it are required.

STATUS: Approved				
Approved By	Original Approval	Version	Last Review	Next Review
Andrew Seaton - MD & CEO	17 June 2024	3.0	June 2025	June 2026

Attachment - P08 Whistleblower Policy

WHISTLEBLOWER POLICY INFORMATION SHEET

1 Introduction

Australian Naval Infrastructure Pty Ltd ACN 051 762 639 (**ANI, we or us**) has implemented a Whistleblower Policy (**Policy**). The Policy reflects our commitment to compliance with applicable whistleblower laws and to fostering and maintaining a culture that encourages reporting of wrongdoing. The Policy is an important tool for helping us to identify wrongdoing that may not be uncovered without a safe and secure disclosure process.

This Information Sheet summarises key aspects of the processes set out in the Policy, including how we will handle disclosures made by whistleblowers and the protections available to whistleblowers.

If you are considering making a disclosure under the Policy, ANI strongly encourages you to read both this Information Sheet and the Policy carefully.

2 What is a protected disclosure?

A protected disclosure is a disclosure by an **Eligible Person** of a **Disclosable Matter** to an **Eligible Recipient**.

These bolded terms, all three of which must be satisfied for a disclosure to be protected by a Whistleblower Law, are explained below.

3 Are you an Eligible Person?

You can make a protected disclosure if you are an 'Eligible Person'. This includes current or former:

- officers or employees of ANI
- suppliers to ANI of goods or services (paid or unpaid) and their employees and officers (e.g. current and former contractors, subcontractors, consultants, service providers and business partners), and
- family members of the persons referred to above.

This list is not exhaustive. For more information about who is an 'Eligible Person' see section 5 of the Policy.

An Authorised Officer (see section 5 below) may also deem an individual to be an Eligible Person if they reasonably believe the individual has information about wrongdoing and proposes to make a disclosure.

4 What is a Disclosable Matter?

The meaning of 'Disclosable Matter' is set out in section 6 of the Policy and is divided into separate categories based on the nature of the matter. You are not protected for disclosures that are not Disclosable Matters.

Making a disclosure under the Policy also does not in itself protect you from the consequences of your own conduct.

You must not make a disclosure that you know is not true. False disclosures are serious matters that may result in disciplinary action. There may also be legal consequences if you knowingly make a false disclosure.

We encourage you to speak to an Authorised Officer if you have information about any wrongdoing involving ANI or ANI personnel, even if the matter is not a Disclosable Matter. We will treat any such disclosure seriously and with appropriate confidentiality.

Personal Work-Related Grievances

Personal Work-Related Grievances are not Disclosable Matters and are outside the scope of the Policy and are not protected under the relevant whistleblower laws.

Examples of Personal Work-Related Grievances that are generally not Disclosable Matters include conduct relating to interpersonal conflict (including bullying or harassment), the taking of disciplinary action, conduct relating to transfer or promotion, or termination of employment. For more information see the definition of 'Personal Work-Related Grievance' in section 3 of the Policy.

We encourage you to raise Personal Work-Related Grievances with your manager or with Human Resources, who will discuss the matter with you on a confidential basis. Personal Work-Related Grievances should only be raised where the grievance is genuine and not malicious.

5 Who can you disclose a Disclosable Matter to?

You can disclose a Disclosable Matter to an 'Eligible Recipient'. The nature of the matter you are disclosing will determine who is an 'Eligible Recipient' of that disclosure (see section 5 of the Policy for more detail on 'Eligible Recipients').

ANI encourages disclosure of Disclosable Matters to an ANI Authorised Officer, each of whom are Eligible Recipients under the relevant Whistleblower Laws and are the persons best placed within ANI to deal with disclosures of Disclosable Matters.

Disclosure to ANI Authorised Officers

The ANI Authorised Officers and their contact details are as follows:

Name	Contact	Position(s)
Andrew Seaton	andrew.seaton@ani.com.au (08) 8131 9090	Managing Director and CEO Principal Officer (and an Authorised Officer) under the PID Act
Sally McLennan	sally.mclennan@ani.com.au (08) 8131 9074	General Counsel & Company Secretary Authorised Officer under the PID Act
Jane Lavender-Baker	jane.lavenderbaker@ani.com.au (08) 8131 9021	Executive General Manager Corporate Affairs Authorised Officer under the PID Act

Name	Contact	Position(s)
Leon Cholsh	leon.cholsh@ani.com.au (08) 8131 9098	Senior Legal Counsel Authorised Officer under the PID Act
Ron Finlay	ron.finlay@fincon.com.au 0418 117 524	Chair, ANI Board Authorised Officer under the PID Act

Disclosure to KPMG FairCall

A Disclosable Matter can also be disclosed to KPMG FairCall, an independently monitored external service operated by KPMG.

KPMG FairCall provides the following services to ANI which may be accessed via the contact details set out below:

- **Telephone hotline – 1800 573 355**

A toll-free hotline service monitored by trained and experienced KPMG professionals. Calls will be received on business days between 7.00 am and 5.00 pm (AEST) and outside of these times, potential whistleblowers may leave a voicemail. If sufficient details are left in the voicemail, KPMG will return the call during the usual operating hours set out above.

- **Online reporting – <https://www.kpmgfaircall.kpmg.com.au/ANI>**

A secure web platform which can be used to make anonymous disclosures and which allows two-way communication between a potential whistleblower and KPMG.

- **Post**

A secure mailbox to which potential whistleblowers can mail a disclosure or other additional information:

The FairCall Manager
KPMG Forensic
PO Box H67
Australia Square
Sydney NSW 1213

If KPMG FairCall receives a disclosure of a Disclosable Matter, it will provide the details of the disclosure to an ANI Authorised Officer who is not the subject of the disclosure.

KPMG will not ask for or record a potential Whistleblower's personal details unless the potential Whistleblower consents to their details being retained by KPMG and/or being provided to ANI.

As part of its engagement to provide the FairCall service, KPMG and its personnel will not undertake any assessment or investigation of disclosures made to the KPMG FairCall service.

KPMG's privacy statement (<https://kpmg.com/au/en/home/misc/privacy-faircall.html>) summarises how KPMG collects, uses, discloses and manages personal information as part of the KPMG FairCall service.

A Disclosable Matter can also be disclosed to other parties who are 'Eligible Recipients' in certain circumstances (see section 8 of the Policy for more information).

Anonymous disclosure

You may choose to remain anonymous while making a disclosure, during any investigation and after any investigation is finalised. You can make an anonymous disclosure through the use of private phone numbers, anonymous email addresses, pseudonyms or other anonymising methods.

As a whistleblower, you are under no obligation to participate in any investigation process regarding a disclosure. However, we suggest that you consider identifying yourself or alternatively providing a means of contact because:

- it may be difficult for us to protect you from reprisals if your identity is unknown
- we may not be able to investigate if we are not able to contact you (e.g. to request further information), and
- we will not be able to update you on the progress or outcome of any investigation if we cannot contact you.

6 How do you disclose a Disclosable Matter?

You can disclose a Disclosable Matter in person, over the telephone or in writing (including online).

You should be clear and accurate and provide details of the nature of the conduct which constitutes the Disclosable Matter and any background information, including supporting evidence.

In particular, we encourage you to:

- raise any concerns as soon as possible, noting that the sooner you raise your concerns, the easier it will be for us to take action
- ensure disclosures are clear and factual
- avoid speculation, personal attacks and emotive language
- not investigate a matter before making a disclosure (because this may hinder a future investigation), and
- provide as many of the following details as possible to help us determine how to proceed:
 - your name and contact details (although you may choose to remain anonymous)
 - the nature of the suspected wrongdoing
 - who you believe has committed the suspected wrongdoing
 - when and where the suspected wrongdoing occurred
 - how you became aware of the suspected wrongdoing
 - whether the suspected wrongdoing has been reported to anyone else (and if so, what that person has done to fix, stop or prevent the suspected wrongdoing), and
 - whether you are concerned about possible reprisals from making a disclosure.

7 How will we investigate matters which are disclosed to us?

We treat disclosures under the Policy seriously. The process which we will follow in relation to a disclosure to which the Policy applies is set out in section 10 of the Policy.

Investigations will be carried out on a confidential basis, and objectively and fairly to all persons involved (including any person the subject of allegations having a fair opportunity to respond to allegations before any adverse finding is made). The Principal Officer will take appropriate action in response to the findings.

The relevant ANI Authorised Officer will provide you with regular updates if you can be contacted (including through anonymous channels). The frequency and timeframe of updates may vary depending on the nature of the matters which you have disclosed.

8 What legal protections are available to you if you disclose a Disclosable Matter to an Eligible Recipient?

The relevant Whistleblower Laws provide a number of protections for whistleblowers, including protection of a whistleblower's identity, a prohibition on victimisation of whistleblowers and protection from certain civil, criminal and administrative liability in relation to a whistleblower's disclosure. For more detail on these and other available protections, see section 11 of the Policy.

PLEASE NOTE: These protections do not grant immunity to a Whistleblower for any misconduct the Whistleblower has engaged in that is revealed in their disclosure.

9 What support is available to you if you make a protected disclosure?

No victimisation

We will take practical steps to protect you from Detriment (as defined in the Policy) including assessing the risk of Detriment against you and other persons and taking actions to protect you from identified risks. This may include appointing a support person to assist you. This support person is responsible for checking on your wellbeing regularly, informing you of the progress of the investigation and taking appropriate steps to address any concerns about your health and wellbeing.

Confidentiality

We will take appropriate steps to protect the confidentiality of your identity by reducing the risk that you will be identified from the information contained in a disclosure and by ensuring information regarding the disclosure and any investigation process is secure.

10 What if you are experiencing reprisals after making a disclosure?

If you believe you have suffered reprisals as a result of raising concerns under the Policy, you should report the matter as soon as practicable to an Authorised Officer. You can also seek independent legal advice or contact regulatory bodies, such as ASIC, the Commonwealth Ombudsman or the Australian Taxation Office.

11 Who can you speak to if you have questions?

If you have any questions about the Policy or this Information Sheet, please contact our General Counsel & Company Secretary.