

Wilson Group

Whistleblower and Improper Conduct Policy and Procedure

1. POLICY

At Wilson, we are committed to conducting our business in a professional, lawful and ethical manner.

It is the duty and responsibility of all employees to behave in a fair and legal manner and to be seen to be doing so.

Any employee that engages in improper conduct and, in particular, fraud, corruption or conduct which amounts to a deliberate and serious breach of the Competition and Consumer Act, in the course of his/her normal duties is likely to be summarily dismissed.

Any person or organisation who has any concern about any inappropriate or improper conduct or non-compliance with Wilson policies, procedures or applicable laws by any member of Wilson's staff or management team or any of Wilson's agents or contractors ("**Wilson Personnel**") is invited to lodge a formal complaint, (a "**Complaint**") which shall be dealt with in accordance with this Policy. An employee or external party who reports alleged improper conduct, including fraud or corruption is known as a 'whistleblower'.

Wilson is committed to complying with the Australian Standard for Whistleblower Protection programs¹.

2. PURPOSE OF THIS POLICY AND PROCEDURE

The purpose of this Policy and Procedure is to:

- encourage the reporting of improper conduct (including potentially fraudulent and corrupt conduct) by employees, suppliers, customers and other third parties;
- assist in obtaining information on suspected fraudulent behaviour, corruption and improper conduct so that such conduct can be addressed;
- provide a Helpline which can be used for reporting improper conduct; and
- help protect people who report improper conduct in good faith.

The benefits of the Program include deterring employees from improper conduct, assisting with identifying and addressing improper conduct, and protecting informants by generally allowing them to remain anonymous.

3. INTERPRETATION

3.1 *What is an informant?*

An informant is an employee or external party who reports alleged improper conduct.

Companies (private, public and government), establish protection programs and procedures to assist in obtaining information on suspected fraudulent behaviour, corruption and improper conduct.

Through these programs, Wilson employees, suppliers, customers and other third parties are encouraged to report such conduct.

3.2 *What is improper conduct?*

Improper conduct includes conduct which is:

- fraudulent;
- corrupt;
- dishonest;
- illegal (including theft, drug sale/use, violent or threatened violence and criminal damage against property);
- in breach of the law (including any breach of the Competition and Consumer (Cth) or state fair trading laws; and any breach of the Corporations Act 2001 (Cth));
- unethical; or
- engagement in outside interests, activities or investments which could interfere with the performance of duties or constitute a conflict of interest.

Improper conduct also includes conduct which involves:

- substantial risk to public health and safety or the health and safety of Wilson employees;
- substantial risk to the environment; or
- a substantial mismanagement of Wilson resources.

3.3 *What is fraudulent conduct?*

Examples of fraudulent conduct include:

- falsification or alteration of accounting or other documents;
- theft of assets;
- suppression or omission of the effects of transactions from records or documents;
- recording of transactions without substance;
- misuse of private and confidential information for personal gain;
- misuse of Wilson's resources for personal gain.

3.4 *What is corrupt conduct?*

Examples of corrupt conduct include:

- use of intentional deception to obtain an illegal advantage from, or provide an illegal advantage to, an employee, contractor, supplier of other third party;

- giving to a customer, or receiving from a supplier, excessive gifts or entertainment which could be construed as a bribe, kick back or pay off to a customer or from a supplier;
- payments to a government entity or official for the purpose of obtaining or retaining a business opportunity or other advantage;
- accepting or providing offers or promises of an illegal advantage by doing or not doing certain functions in the course of an individual's employment.

3.5 Wilson's complaint handling policy and procedure

Complaints in relation to matters other than improper, fraudulent or corrupt conduct are dealt with under Wilson's Complaints Handling Policy and Procedure. You may contact Wilson's Compliance Complaints Line on +61 8 9415 2833, extension 8033 or the Compliance Officer, John Nolan, on +61 8 9415 2828 (email: jnolan@wilsongroupau.com) to raise such concerns.

4. INFORMANT PROTECTION

Wilson is committed to complying with the Australian Standard dealing with Whistleblower Protection Programs for Entities.

Wilson encourages suppliers, customers and other third parties to provide information about improper conduct by calling the Help Line (refer to section 5 below).

If an informant does not wish to reveal their identity when providing information about improper conduct, we will protect their identity and will not disclose it without their consent, unless we are required by law to do so or unless it is absolutely necessary in order to investigate serious allegations.

If an offence is likely to have occurred, it may be necessary for the informant to assist the police with a civil or criminal investigation in accordance with the law.

It is crucial that employees who sound the alarm are protected. Wilson will seek to ensure that employees can raise their concerns without fear of victimisation and in the knowledge that their concerns will be addressed. Wilson will take all reasonable measures to protect individuals against any detrimental actions which may arise as a consequence of providing / disclosing information relating to suspected improper conduct. However, false reporting through these channels will be regarded as a serious matter and may result in disciplinary action.

Where reprisals are taken or are claimed to have been taken against an informant, Wilson will provide the informant with an automatic right of appeal.

5. CONFIDENTIAL HELP LINE

A key component of Wilson's Whistleblower Policy and Procedure is the confidential help line established to allow employees and other external parties (contractors, suppliers and customers) to provide information, make a complaint or seek assistance in relation to improper conduct which has occurred or is occurring at Wilson.

The details of the Help Line are as follows:

ComplianceComplaints Line Telephone - +61 8 9415 2833, extension 8033; or
Compliance Officer, John Nolan - +61 8 9415 2828 (email: jnolan@wilsongroupau.com)

All suspected occurrences of improper conduct will be taken seriously and thoroughly investigated in line with the Investigation Guidelines set out in section 7 below.

All complaints or concerns raised will be treated in confidence to the maximum extent possible. If the informant advises that he/she does not wish to reveal his/her identity, Wilson will not disclose the identity of the informant without consent unless it is absolutely necessary in order to

investigate serious allegations (or it is required by law). The Investigation Guidelines set out in section 7 below identify the persons to whom the allegations (as opposed to the identity of the informant) are to be reported.

6. PREPARING AND LODGING A COMPLAINT UNDER THE WHISTLEBLOWER AND IMPROPER CONDUCT POLICY AND PROCEDURE

6.1 Lodging a Complaint

Complaints may be oral or in writing. In each case a Informant needs to identify the following matters:

- your name, organisation and contact details (phone and address);
- nature of the Complaint;
- all relevant facts giving rise to the Complaint;
- name of the relevant Wilson Department or business which is the subject of the Complaint;
- the name(s) of all Wilson Personnel involved;
- an acknowledgement that the information you have provided is: (i) a true and accurate representation of the events which have occurred and that have led to this complaint; and (ii) does not contain any misleading statements or omissions; and
- whether you consent to the disclosure of your name.

Complaints should be addressed to the Compliance Complaints Line +61 8 9415 2833, extension 8033 Officer or to the Wilson Compliance Officer, John Nolan, and may be made anonymously to +61 8 9415 2828 (email: jnolan@wilsongroupau.com)

6.2 How Information Will Be Handled

All calls to the Help Line will be answered by a specially trained officer, the Complaints Officer, who is independent of line management. The officer will record and analyse the details of the information provided. The matter will then be assessed and a plan developed. If deemed necessary, an Investigation Controller will be appointed to research the matter further. External experts may also be appointed to assist with an investigation.

Wilson will ensure that a process is established and followed for timely reporting to the informant on the progress of their complaint. Once the investigation is completed, Wilson will advise the informant of the outcome of the investigation and any further actions that will be taken.

Use of information reported by an informant in a manner other than as set out in this Policy or the release of any information that may lead to the identification of the informant to a person outside of the investigation will be regarded by Wilson as a serious disciplinary matter.

6.3 The Process

The Complaints Officer, and anyone charged by the Complaints Officer with the responsibility of investigating a Complaint will:

- immediately acknowledge the Informant's complaint (either during the phone call from the Informant or by way of email or fax);
- if the complaint does not relate to improper conduct, transfer the complaint to the complaints handling process, otherwise, record the complaint in the Whistleblower and Improper Conduct Register giving the Complaint a unique identification number;
- retain a file on the Complaint including dates, actions taken and outcomes;
- gather sufficient detail about the Complaint in order to properly investigate and respond;
- consult with others where appropriate;

- subject to the steps referred to in section 6.2 and the investigation guidelines and procedure set out in section 7, resolve the complaint within 14 days, wherever possible. If the complaint cannot be resolved within 14 days, advise the Informant and keep the informant advised of progress of the Complaint;
- Wilson will communicate clearly and professionally with the Informant, verbally or in writing.

If the Informant believes that this Policy has not been followed or is of the view that the resolution of the Complaint has not been satisfactory, the Informant may contact the Wilson Chief Executive Officer in writing seeking a review.

6.4 Administration

Matters relating to improper conduct are formally reported (whether or not a formal investigation is carried out) to the Vice Chairman. Additional resources (ie specialists with, for example, IT or forensic investigatory skills) will be seconded or sourced externally where required to supplement the internal resources.

The specialists at Wilson are provided with ongoing training in dealing with improper conduct.

6.5 Education and Training of Employees

Training about Wilson's Whistleblower Policy and Procedure will be provided to employees when they commence employment at Wilson, and subsequently as part of the ongoing compliance training.

6.6 Review

This Policy will be regularly reviewed by the Wilson Compliance Officer and Chief People Officer. The review will take into consideration:

- reports of investigations undertaken as a result of conduct reported by an informant (see Investigations Guidelines in section 7 below);
- feedback in relation to the operation of the Policy obtained through consultation with the Informant Protection Officer and the Investigation Controller; and
- records of training provided to employees in relation to the Policy.

The review will be undertaken with a view to identifying areas in which the Policy can be improved. Changes to the Policy will be made as necessary. Where changes occur, a formal communication will be issued to all employees advising of the changes.

7. INVESTIGATION GUIDELINES

7.1 Objectives

The purpose of these guidelines is to set out the various aspects that need to be considered during an investigation into improper conduct.

7.2 Identification of Suspected or Actual Improper Conduct

It is not uncommon for the possibility of improper conduct to be discounted by supervisors or managers as a one-off error.

It is critical, however, that all suspicions of improper conduct are pursued and investigated, since any delays could lead to increased financial loss, loss of evidence, failure to apprehend the perpetrator and a greater impact on staff morale and productivity.

As soon as any improper conduct is discovered or suspected, the following persons must be contacted and informed (unless any of the individuals are themselves the subject of the allegations of improper conduct):

- Chief Executive Officer (who will brief the Vice Chairman)
- Head of Internal Audit
- General Manager Human Resources/Chief People Officer

It is the responsibility of the Chief Executive Officer and the General Manager Human Resources.

7.3 Reporting of Incidents

Employees are encouraged to raise their concerns about suspected improper conduct by notification to the Help Line set out in section 5 above.

Any anonymous letters received which identify potential improper conduct should be forwarded to Internal Audit. All such letters will be investigated to test the validity of the allegations. It is critical that employees' reputations should be protected from unfounded allegations.

All allegations and suspicions will be promptly followed up and necessary action taken. **However, any malicious unfounded allegations by employees will be treated as a serious disciplinary offence.**

All allegations of improper conduct should be treated with confidentiality and, as far as possible, the anonymity of employees making the allegations should be preserved at all times.

7.4 Investigation Procedure

The Investigation Controller, with the advice and assistance of Legal Counsel will investigate the incident and identify, as far as possible, the loss to Wilson, the scope and means of the improper conduct, the people involved and whether evidence can be obtained to conclusively prove the allegations or suspicions.

The Investigation Controller may carry out the investigation under either an overt or covert operation. The decision as to the nature of the investigation should be made by the Investigation Controller.

If the suspected improper conduct is of a specific technical nature, appropriate technical experts may be involved (eg: IT, Treasury Manager).

The Investigation Controller will be allocated appropriate resources.

Preservation of evidence

Effective preservation of original documents at an early stage is critical. If court proceedings ensue from the improper conduct, the documents used must be available in their original form for inspection by the court, if required.

Interviewing Subjects

Interviewing an employee to find out whether they have been witness to, or involved in, improper conduct (particularly if it is criminal) is a specialist task. An interviewer, with knowledge of legal requirements, will generally undertake all such interviews. Where appropriate an external interviewer may be engaged. Under no circumstances will interviews be carried out on a one-to-one basis.

Reporting of the Investigation

The Investigation Controller will, as appropriate, keep the Divisional General Manager and Chief Executive Officer, Chief Financial Officer and Head of Internal Audit briefed on progress of the investigation. The fewer staff who are aware of the investigation at the early stages, the better.

On **completion** of the investigation a report of the incident will be produced. The circulation of the report should be strictly controlled. However, it should be issued, as a minimum, as appropriate, to:

- Chief Executive Officer (who will brief the Vice Chairman)
- Head of Internal Audit
- General Manager Human Resources/Chief People Officer
- General Manager of the relevant Wilson Division and/or Chief Financial Officer.

The report should identify:

- how the improper conduct was revealed;
- the timeframe in which the improper conduct was committed;
- the loss involved (if known);
- how the improper conduct was committed;
- who committed the improper conduct;
- the actions taken or being taken to stop the improper conduct re-occurring; and
- the action taken or anticipated to recover the losses incurred.

7.5 *Media Liaison*

Media attention is undesirable and the decision to inform the media of the improper conduct should only be taken by the Chief Executive Officer in consultation with the Vice Chairman. Dealing with all press and media enquiries will be done in accordance to our Media Policy.

7.6 *Disciplinary proceedings*

As a general rule, any employee engaging in fraud or corruption against Wilson or another company in the course of his/her normal duties will be dismissed. Any employee engaging in other improper conduct may also be dismissed.

Where there is sufficient evidence of criminal conduct, the business will, following clearance by the Divisional General Manager, the Chief Financial Officer and the Chief Executive Officer or the Vice Chairman, support the prosecution of the relevant employees, either in the criminal or the civil courts, in accordance with local legislation.

The business will generally not provide references for any employee dismissed for improper conduct.