

Whistleblower Policy

1 Purpose

Timberlink Australia (Timberlink) is committed to the highest standards of conduct and ethical behaviours in all of our business activities and to promoting and supporting a culture of honest and ethical behaviour underpinned by Timberlink's *Code of Conduct* and by Timberlink's values to:

- Be Open
- Be Fair
- Be Resilient
- Have Integrity
- Be Respectful

Whistleblowing refers to the act of raising concerns about potential or actual misconduct within Timberlink. The Corporations Act (2001) (**Act**) provides a consolidated Whistleblower protection regime that offers individuals (who disclose wrongdoing) the confidence that they can do so safely and securely. To qualify for protection under this policy the following criteria need to be met:

- a) the individual is an eligible 'whistleblower' as detailed in *Section 2 - Scope* of this policy;
- b) the actual or potential misconduct qualifies for protection as detailed in *Section 3 – What is actual or potential Misconduct?* of this policy; and
- c) the disclosure needs to be made to the "Your Call" line as detailed in *Section 5 – Who can I make a report to?* of this policy.

Timberlink's Whistleblower policy and program offers individuals protection and support for disclosing wrongdoing that may not be uncovered unless such a program exists. Consequently, Timberlink's Whistleblower program is a key element of our governance and risk framework and to achieving transparency, accountability and long term sustainability.

2 Scope

This policy (and any applicable jurisdictional addendum) applies to:

- Former or current Timberlink officers, contractors, and employees including managers, directors, fixed/temporary term, interns or secondees;
- Former or current supplier of services or goods to Timberlink (whether paid or unpaid) including their employees;
- An associate of Timberlink; and
- A dependant of an individual listed above (or their spouse's dependents) and their relatives,

who have reasonable grounds to suspect that **actual or potential misconduct** has occurred or is occurring within or against Timberlink.

This policy does not apply to personal work related grievances (refer to section 4 of this policy).

3 What is actual or potential misconduct?

Eligible misconduct disclosures is any actual or potential misconduct or an improper state of affairs or circumstances in relation to Timberlink. This includes if you believe that a Timberlink director, executive, manager, team leader/member, contractor, or a supplier, tenderer or other person who has business dealings with Timberlink has engaged, or attempted to engage in conduct which:

- Is dishonest, fraudulent, or corrupt; including bribery or other activity in breach of Timberlink's *Anti Bribery and Corruption policy*;
- Is an illegal activity (such as theft, drug sale or use, violence, harassment or intimidation, criminal damage to property, breach of competition and consumer law, privacy law or any other breaches of state or federal law or local laws and regulations applicable to Timberlink);
- Represents a danger to the public;
- Financial irregularities or risks to the integrity of Timberlink's financial system;
- Is unethical or in breach of Timberlink's policies (such as breaches of privacy and confidentiality, dishonestly altering company records or data, obtaining an unauthorised or inappropriate personal benefit eg bribes, adopting questionable accounting practices or wilfully breaching Timberlink's Code of Conduct or other policies/procedures);
- Is potentially damaging to Timberlink, a team member or a third party, such as unsafe work practices, environmental damage health risks or abuse of Timberlinks property or resources;
- May cause financial loss to Timberlink or damage its reputation or be otherwise detrimental to Timberlinks interests;
- Is conduct detrimental against a person who has made a disclosure or is believed or suspected to have made, or be planning to make a disclosure; or
- Concerns any other kind of serious misconduct or an improper state of affairs or circumstances.

The actual or potential misconduct does not necessarily involve conduct that is breaking the law.

Potential or actual misconduct **does not** include *personal work-related grievances* as described in the next section and therefore such disclosures will not be protected under the policy.

Reports must be based on **reasonable grounds** that the information disclosed is true. This means an allegation with no supporting information is not likely to be considered as having 'reasonable grounds'. Information provided or allegations made that is later proven to be incorrect will not result in any negative consequences for the individual if such disclosures were made with genuine intention.

Individuals who have been found to have made false, misleading, vexatious or malicious disclosures will not be protected under the policy and will be subject to disciplinary action (up to and including termination of employment/contract).

4 Personal Work – Related Grievances

Personal work related grievances are not within the scope of this policy and therefore are not protected under the policy. These grievances should be raised directly with your Line Manager, your PPC representative or any other Timberlink Leader you feel comfortable raising the matter with.

Personal work related grievances are issues in relation to your current or former employment with Timberlink that have implications for you personally (ie matters solely related to your personal employment) but do not involve any actual or potential detriment/harm to yourself. Examples of personal work related grievances that are not covered by this policy include:

- A conflict between you and another employee;
- A decision relating to your employment, promotion, remuneration or transfer;
- A decision relating to your performance or disciplinary action;
- A decision relating to the termination of your employment.

In some limited instances, a personal work-related grievance may be covered by this Policy, such as where the grievance arises from knowledge of unethical, illegal or fraudulent conduct or if the grievance relates to actual or threatened detriment suffered by you because you have or may raise a concern about an issue that has broader significant implications for Timberlink.

5 Who can I make a report to?

Timberlink offers informal and formal avenues to disclose any concerns you may have.

If you are comfortable, you can raise your concern informally outside this policy with your line manager.

Reports may also be made by post to:

c/- EGM People, Performance and Culture (or marked to the attention of any one of Officers above)

Lot 3B, 1490 Ferntree Gully Road,

Knoxfield VIC 3180

'Your Call' Speak Up Hotline

You can report a matter by calling Your-Call or submitting a report online through Your-Call's secure web intake form. Your-Call is an independent and confidential reporting line. Anyone covered by this policy (refer section 2) may use the service to report an actual or potential misconduct.

You may make a confidential report or choose to disclose your identify, **it is your choice**. If you elect to remain anonymous, Your-Call hotline will provide the protections outlined in section 7.

You can contact Your-Call service by contacting:

- Phone – 1300 788 712 (9:00am to 12:00am midnight Monday – Friday (AEST) except National Public Holidays.
- Website - <https://www.whistleblowing.com.au/>

To submit your report you will be required to quote Timberlink's unique identified code **TLANZ** to register the disclosure for Timberlink. You will be given the opportunity to upload any relevant documentation and/or material that you wish to provide to support your disclosure.

The system will generate a unique confirmation number and prompt you to create a password. The confirmation number and password will then allow you to return to the web site at a later date to follow up on progress of your case or to provide additional information.

External Legal and Regulatory Parties

Any disclosures you make to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the Whistleblower legislation is protected even if the legal practitioner concludes that the disclosure is not eligible (refer to section 3).

Protection under the Act is further afforded if such disclosures are made to regulatory bodies including but not limited to:

Australia
Australian Securities and Investment Commission (ASIC) Information Sheet 239 – How ASIC handles whistleblower reports https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/how-asic-handles- whistleblower-reports/
Australian Taxation Office

Anonymous Reports

A report may be submitted anonymously if you do not wish to disclose your identify. You also have the option of providing your details to 'Your Call', but not to Timberlink. In these instances, 'Your Call' will not disclose your identify to Timberlink and your report will remain anonymous. Depending on the circumstances, Timberlink may be able to respond to your report through 'Your Call'.

Generally, you are encouraged to provide your name because it will make it easier for us to address your disclosure. For example, the context in which you may have observed the actual or potential misconduct is likely to be useful information, and we may seek more information to assist an investigation. If you do not provide your name, the investigation will be conducted as best as possible, and it may make it difficult to offer you the same level of practical support if we do not know your identity.

You may choose to remain anonymous when making a disclosure, over the course of the investigation and after the investigation is finalised. You will still be entitled to protections under the law (see Addendum).

6 Investigation of actual or potential misconduct

Matters raised under this Policy will be received and treated seriously and with the utmost sensitivity. All matters will be dealt with fairly and objectively and in a timely manner.

While making a report does not guarantee that the matter will be formally investigated, all reports will be assessed and considered by Timberlink and a decision made as to whether they should be investigated in accordance with this Policy or internally resolved. Timberlink's response to a report will vary depending on the nature of the report (including the amount of information provided). However, Timberlink will endeavour to contact the person making a disclosure within 5 business days of receiving the disclosure and provide regular updates on the status of the matter.

Reports alleging actual or potential misconduct will be assessed to:

- Determine whether the disclosure qualifies for protection;
- Determine if and how they should be investigated in accordance with this Policy; and
- Determine whether the actual or potential misconduct is of a serious/material nature. Where the matter is deemed serious/material, the EGM PPC must immediately notify the Chief Executive Officer and the Timberlink Board. However, your identity will only be disclosed to the Chief Executive Officer and the Timberlink Board if you have provided consent for the disclosure of your identity.

In all cases:

- All team members and contractors must cooperate fully with any investigations.
- Timberlink may investigate the matter directly or may appoint an Investigation Officer to investigate the matter, other than in matters involving breaches of the Act where particular processes apply.
- Timberlink may engage external legal advisers to consult on how Timberlink will respond and/or report the matter.
- Unless there are confidentiality or other reasons not to do so, individuals to whom the disclosure relates will be informed of the allegation at an appropriate time and will be given a chance to respond to the allegations made against them.
- Where Timberlink considers it appropriate to do so, we will provide feedback to the disclosing individual regarding the investigation's progress and/or outcome (subject to considerations of the privacy of those against whom allegations are made).

- While timeframes will vary depending on the particular investigation, Timberlink endeavours to conclude investigations within 4 weeks of commencing the investigation.

7 Protection of Whistleblowers

Timberlink is committed to protecting and respecting the rights of persons who make reports under this policy and ensuring anyone who makes a report based on reasonable grounds are treated fairly and does not suffer any disadvantage.

a) Protecting your identity

Timberlink's priority is to protect the identify of people who speak up and make a report. If you speak up, your identify (any information we have because of your disclosure that someone could reasonably use to work out your identify) will only be disclosed if you give your consent to Timberlink to do so or where Timberlink is required to disclose your identify to:

- ASIC, APRA or a member of the Australian Federal Police
- to a Legal practitioner (for the purpose of obtaining legal advice or legal representation about the Whistleblower provisions in the Corporations Act); or
- to a person or body prescribed by regulations.

Timberlink can disclose the information you have disclosed with or without your consent if:

- the information does not include your identity; and
- Timberlink has taken all reasonable steps to reduce the risk that your identity will be revealed from the information provided.

Subject to your consent, measures which Timberlink may adopt to protect your identity may include some or all of the following, as appropriate in the circumstances:

- ensuring your concerns are overseen and investigated by suitably qualified and objective team members or external parties;
- securely and confidentially storing all files and records created related to a whistleblower report or an investigation;
- using a pseudonym in place of your name; and
- if you choose to remain anonymous, communicating with you through the anonymous avenues available through 'Your Call'.

b) Protection from detriment

Timberlink will not tolerate anyone being discouraged from speaking up or being adversely affected because they have reported actual or potential misconduct in accordance with this policy. Timberlink will consider disciplinary action, which may include termination of employment or engagement, where any team member has caused detriment to another because they have or wanted to make a disclosure in accordance with this policy.

If you consider you have been subjected or threatened to detrimental treatment because you made or suspected to have made a report based on reasonable grounds under this policy, you should inform any Protected Disclosure Officer immediately. If you consider the matter has not been appropriately addressed, you can refer it directly to the Chief Executive Officer.

Detrimental treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats or other unfavourable treatment connected with making a report.

Timberlink is committed to making sure that you are treated fairly and do not suffer detriment because you have made a disclosure. The protections offered will be determined by Timberlink and depend on things such

as the actual or potential misconduct and people involved. Protections may include the following, in Timberlink's discretion and as appropriate in the circumstances:

- monitoring and managing the behaviour of other employees;
- relocating you or other individual (which may include the people alleged to have been involved in the actual or potential misconduct) to a different area, group or office;
- offering you a leave of absence or flexible workplace arrangements while a matter is investigated; and/or
- a discloser who is a current or former employee may access Timberlink's Employee Assistance Program and may also request additional support from Timberlink (such as counselling or other support services).

8 Outcome of investigations

At the end of the investigation, the Investigation Officer must submit a report to the Chief Executive Officer, which will be the property of Timberlink and will remain confidential.

Where an investigation identifies a breach of Timberlink's Code of Conduct or other internal policies or procedures, appropriate disciplinary action may be taken. This may include, but is not limited to, terminating or suspending the employment or engagement of the person(s) involved in the actual or potential misconduct. If the report finds that there has been a suspected or an actual breach of the law Timberlink may refer the matter to the relevant legal authority.

9 Availability of the Policy and training

Timberlink will seek to ensure that officers and employees (including new officers and employees) are informed about and understand this Policy by providing employees with training about the policy and their rights and obligations under it utilising the training vehicles available in Timberlink.

A copy of this Policy will also be available on Timberlink's intranet and on Timberlink's website.

This Policy does not form part of any terms of employment or engagement and is not binding on Timberlink. Timberlink may change or apply this Policy in its discretion.

Any questions about this Policy can be referred to EGM People, Performance and Culture.

10 Reporting Procedures

The EGM PPC will be responsible for preparing periodic reports on the number and type of whistleblower incidents reported. The CEO will notify the Board immediately of any incident deemed serious or material with regular progress reports tabled at scheduled Board Meetings.

Unless consent has been provided for the disclosure of the person's identity:

- All reporting of matters investigated in accordance with this policy will maintain the confidentiality of any person who has reported a matter in accordance with the Policy; and
- Any information that might lead to the disclosure of the identity of the whistleblower will also be excluded from these reports.

11 References

- Corporations Act (2001) – (The Act)
- Timberlink Anti Bribery and Corruption Policy
- Timberlink Code of Conduct

Addendum to Whistleblowing Policy

12 Revision History

This Policy is reviewed by the Board at least every 2 years.

Approved and adopted by the Board on January 2020.

Version	Changes	Date
V1.0	Original	March 2013
V1.1	Making a complaint, Procedural Principles and NZ Updated	October 2017
V2.0	Revised policy in light of legislative changes	January 2020

1 When legislative protections may apply

Under Australian law, including the *Corporations Act 2001* (Cth) (the **Act**), legislative protections for Speaking Up are available to certain persons (including current and former employees, volunteers, officers, contractors, suppliers, employees of suppliers, associates, as well as these people's relatives and dependants) who make a "protected disclosure" to certain people.

Timberlink encourages you to make a disclosure to a person described under section 5 of the above Policy. However, the law offers the same protections if you make a "protected disclosure" as set out below. A disclosure can qualify for protection under the Act even if it is made anonymously or turns out to be incorrect.

Please contact Timberlink's EGM People Performance and Culture if you would like more information about the protections available under the law.

2 Protected disclosures

To be a “protected disclosure” qualifying for protection under the Act, the disclosure must relate to a “disclosable matter” and be made to an “eligible” recipient of “protected disclosures” under the Act. Examples of this type of information and recipients are outlined in the following table:

Information reported or disclosed	Recipient of disclosed information
<ul style="list-style-type: none"> • Information about misconduct, or an improper state of affairs or circumstances in relation to Timberlink or a related body corporate. • Information that Timberlink or any officer or employee of Timberlink has engaged in conduct that: <ul style="list-style-type: none"> contravenes or constitutes an offence against certain legislation (e.g. the Act); represents a danger to the public or the financial system; or constitutes an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more. • Note that “personal work-related grievances” (as referred to in section 4 of the Policy) are not protected disclosures under the law. 	<ul style="list-style-type: none"> • A person authorised by Timberlink to receive protected disclosures – i.e. Protection Disclosure Officers under this Policy. • An officer or senior manager of Timberlink or of a related body corporate. • An auditor, or a member of an audit team conducting an audit, of Timberlink or of a related body corporate. • An actuary of Timberlink or of a related body corporate. • ASIC, APRA or another Commonwealth body prescribed by regulation. • A legal practitioner for the purposes of obtaining legal advice or legal representation (even if the legal practitioner concludes the disclosure does not relate to a disclosable matter). • Journalists or parliamentarians, under certain circumstances allowing emergency and public interest disclosures. It is important for you to understand the criteria for making a public interest or emergency disclosure before doing so.
<ul style="list-style-type: none"> • Information that may assist the Commissioner of Taxation to perform his or her functions or duties under a taxation law in relation to Timberlink. 	<ul style="list-style-type: none"> • Commissioner of Taxation.
<ul style="list-style-type: none"> • Information about misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of Timberlink, which the employee considers may assist the eligible recipient to perform functions 	<ul style="list-style-type: none"> • An auditor or a member of an audit team conducting an audit of Timberlink.

or duties in relation to the tax affairs of Timberlink.

- A registered tax agent or BAS agent who provides tax services or BAS services to Timberlink.
- A director, secretary or senior manager of Timberlink.
- An employee or officer of Timberlink who has functions or duties that relate to the tax affairs of Timberlink.

You are expected to have reasonable grounds to suspect that the information you are disclosing concerns a disclosable matter to the best of your knowledge and belief. If a person is found to deliberately make a false or malicious report, this may be considered a serious matter and result in disciplinary action.

3 Specific protections and remedies

If you make a “protected disclosure”, the law provides:

- it is illegal for a person to disclose your identity in connection with the disclosure, or information likely to lead to your identification, except in certain circumstances (e.g. with your consent);
- you are not subject to any civil, criminal or administrative liability for making the disclosure;
- no contractual or other remedy may be enforced or exercised against you on the basis of the disclosure;
- in some circumstances (e.g. if the disclosure has been made to a regulator), the information you provide is not admissible in evidence against you in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information; and
- you are protected from detrimental acts or omissions in relation to making the disclosure and can seek compensation and other remedies through the Courts if you suffer loss, damage or injury because of a disclosure and Timberlink has failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

Additional legislative protections and remedies may also be available.