

# WesCEF Whistleblower Policy

Number	WCEF-PO-HRS-000-02				
Reasons for Creating or Amending Document	New Owner;New Authoriser;Impact from Organisational Changes;Full Review of Document				
Actual Change Details	Update to contact details, Owner and Authoriser of document and minor edits to align with Wesfarmers policy.				
Version	11.0.0	Published	20/06/2022	Review Date	20/06/2023

## Table of Contents

1.	<b>Purpose</b> .....	<b>2</b>
2.	<b>Scope</b> .....	<b>2</b>
3.	<b>Responsibilities</b> .....	<b>2</b>
3.1	Employees .....	2
4.	<b>Reportable conduct</b> .....	<b>2</b>
5.	<b>Duties of Employees in Relation to Reportable Conduct</b> .....	<b>3</b>
6.	<b>Making a Report</b> .....	<b>3</b>
7.	<b>Investigation</b> .....	<b>4</b>
8.	<b>Reporting Procedures</b> .....	<b>4</b>
9.	<b>Protection of Whistleblowers</b> .....	<b>5</b>
10.	<b>Related Documents</b> .....	<b>6</b>
11.	<b>Document Management</b> .....	<b>6</b>
	<b>ANNEXURE A – SPECIAL PROTECTIONS UNDER THE CORPORATIONS ACT</b> .....	<b>7</b>
	<b>ANNEXURE B – SPECIAL PROTECTIONS UNDER THE TAXATION ADMINISTRATION ACT</b> .....	<b>9</b>
	<b>GUIDELINES FOR MANAGING WHISTLEBLOWER REPORTS UNDER THE WHISTLEBLOWER LAWS</b>	
	11	
	<b>WESCEF WHISTLEBLOWER POLICY</b> .....	<b>12</b>

## 1. Purpose

Wesfarmers Chemical, Energy & Fertilisers (WesCEF or the Division) is committed to the highest standards of conduct and ethical behaviour in all of our business activities, and promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance.

WesCEF encourages the reporting of any instances of suspected unethical, illegal, fraudulent or undesirable conduct involving WesCEF businesses and provides protections and measures so that those persons who make a report may do so confidentially and without fear of intimidation, disadvantage or reprisal. The purpose and function of the Whistleblower Policy will be regularly communicated to our workforce and will be made available to officers and employees of the company via the online document control system and company intranet.

## 2. Scope

This Policy applies to all employees and business units within the WesCEF Division, including third parties such as suppliers and contractors.

A Relevant Person for the purposes of this policy includes employees and their partners or spouses, former employees and their partners or spouses, suppliers and contractors.

## 3. Responsibilities

### 3.1 Employees

- All employees are expected to comply with and utilise this policy where appropriate.
- Employees should refer any questions to their supervisor or manager. Alternatively employees of WesCEF and other Relevant Persons may also contact the Protected Disclosure Officers listed in section 6 below to discuss the policy and its application.

## 4. Reportable conduct

This Policy is intended to encourage Relevant Persons to report any issues that they believe fall into the category of Reportable Conduct.

You may make a report under this policy if you have reasonable grounds to suspect that a WesCEF director, officer, employee, contractor, supplier, tenderer or other person who has business dealings with WesCEF has engaged in conduct ("Reportable Conduct") which:

- is dishonest, fraudulent or corrupt, including bribery or other activity in breach of the Wesfarmers Anti-bribery Policy;
- is illegal activity (such as theft, violence, harassment or intimidation, criminal damage to property or other breaches of state or federal law);
- is unethical or in breach of WesCEF's policies (such as dishonestly altering company records or data, adopting questionable accounting practices or wilfully breaching the WesCEF Code of Conduct or other policies or procedures);
- is potentially damaging to WesCEF or Wesfarmers, a WesCEF employee or a third party, such as unsafe work practices, environmental damage, health risks or abuse of WesCEF's property or resources;
- amounts to an abuse of authority or a conflict of interest;

# WesCEF Whistleblower Policy

- may cause financial loss to WesCEF or Wesfarmers or damage its reputation or be otherwise detrimental to WesCEF's interests;
- involves harassment, discrimination, victimisation or bullying, other than personal work-related grievances as defined in the Corporations Act 2001 (Cth) ("Corporations Act"); or
- involves any other kind of misconduct or an improper state of affairs or circumstances.

Reportable Conduct generally does not include personal work-related grievances. These are grievances which relate to a current or former employees employment or engagement that have implications for only that person and do not have broader implications for WesCEF or the Wesfarmers Group. Examples include:

- a conflict between you and another employee;
- a decision relating to your promotion or transfer;
- a decision relating to the termination of your employment.

Such matters should be raised directly with your manager or through Human Resources.

In limited circumstances, a personal work-related grievance may amount to Reportable Conduct under this policy, such as where the grievance related to conduct that has been taken against a person because they made a report under this policy.

WesCEF expects that reports under this policy are made honestly, ethically and on reasonable grounds.

Annexure A describes special protections for whistleblowers who disclose information concerning misconduct or an improper state of affairs or circumstances in relation to Wesfarmers or a related body corporate under the Corporations Act.

Annexure B describes special protections for tax whistleblowers.

## 5. Duties of Employees in Relation to Reportable Conduct

WesCEF relies on employees to help the Division achieve its commitment to a culture of honest and ethical behaviour, corporate compliance and good corporate governance.

WesCEF will not tolerate Reportable Conduct and it is therefore expected that employees who become aware of known, suspected, or potential cases of Reportable Conduct will make a report. Failure by an employee to raise Reportable Conduct of which the employee become aware could result in disciplinary action being taken against the employee.

## 6. Making a Report

WesCEF has several channels for making a report if a Relevant Person becomes aware of any issue or behaviour which they considers to be Reportable Conduct including:

- Report the matter to a Protected Disclosure Officer, being:

**General Manager, Human Resources & Corporate Affairs**

Joe Perkins

Phone: 08 9312 9232

Email: [jperkins@wescef.com.au](mailto:jperkins@wescef.com.au)

**Chief Financial Officer**

Aaron Hood

Phone: 08 9312 9234

Email: [ahood@wescef.com.au](mailto:ahood@wescef.com.au)

# WesCEF Whistleblower Policy

## Risk, Governance & Project Support Lead

Sarah Eardley-Wilmot

Phone: 08 9312 9415

Email: seardleywi@wescef.com.au

- While it is WesCEF's preference that you raise reports with the Protected Disclosure Officers, it is important to note that under the Corporations Act, you may also raise the matter with an "officer" or "senior manager" of the company. These are defined in the Corporations Act as "a director, or a senior manager in the company who makes, or participates in making, decisions that affect the whole, or a substantial part, of the business of the company, or who has the capacity to affect significantly the company's financial standing.
- Report the matter to the STOPLine Whistleblower Service hotline, which is a confidential independent third party reporting service. STOPLine can be contacted on 1300 304 550. The STOPLine operator will provide the details of the disclosure to a Protected Disclosure Officer. Reports may be made anonymously but if you provide your contact details to STOPLine, those contact details will only be provided to the Protected Disclosure Officer if you consent.

If the employee or Relevant Person wishes to remain anonymous they can make an anonymous phone call or send a written statement directly to one of the above mentioned Protected Disclosure Officers or contact the STOPLine service.

The Relevant Person will be asked to provide details including the persons involved in the Reportable Conduct, how and when the conduct occurred if known, and any evidence available to the Relevant Person in relation to the conduct.

## 7. Investigation

WesCEF or STOPLine (as appropriate) will investigate all cases of Reportable Conduct made under this Policy as soon as practicable after the matter has been reported and will, where appropriate, provide feedback to the whistleblower regarding the investigation's progress and/or outcome (subject to considerations of the privacy of those against whom allegations are made).

The investigation will be conducted in a timely, thorough, confidential, objective and fair manner and as is reasonable and appropriate having regard to the nature of the Reportable Conduct and all of the circumstances.

While the particular investigation process and enquiries adopted will be determined by the nature and substance of the report, in general, as soon as practicable upon receipt of the report, if the report is not anonymous, a Protected Disclosure Officer or investigator will contact you to discuss the investigation process including who may be contacted and such other matters as are relevant to the investigation.

Where a report is submitted anonymously, WesCEF will conduct the investigation and its enquiries based on the information provided to it.

## 8. Reporting Procedures

In addition to the existing compliance reporting programme obligations, the WesCEF Board will receive a report on whistleblower incidents annually, or more frequently if a trend is identified, to enable WesCEF to address any issues at a divisional and/or Wesfarmers Group level. These reports will be made on a 'no names' basis, maintaining the confidentiality of matters raised under this Policy. In general, these reports will:

# WesCEF Whistleblower Policy

- provide a summary of Reportable Conduct incident reports made that relate to the Division on a no names basis, their status and action being taken;
- identify any patterns of conduct, including for example, patterns within or across the Division; and
- make recommendations, as appropriate, including in relation to allocation of resources or areas requiring further attention.

The Wesfarmers Audit and Risk Committee will receive copies of all WesCEF Board whistleblower reports, and whistleblower reports from Protected Disclosure Officers (as appropriate). In addition, serious and/or material Reportable Conduct will be considered by the Protected Disclosure Officers for immediate referral to the Chairman of the Wesfarmers Audit and Risk Committee.

## 9. Protection of Whistleblowers

WesCEF is committed to ensuring confidentiality in respect of all matters raised under this policy, and that those who make a report are treated fairly and do not suffer detriment.

### (a) *Protection against detrimental conduct*

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

If you are subjected to detrimental treatment as a result of making a report under this policy you should:

- inform a protected disclosure officer, officer or senior manager within your relevant division/business unit immediately under the divisional whistleblower policy; or
- raise it in accordance with paragraph 6 of this policy.

### (b) *Protection of your identity and confidentiality*

Subject to compliance with legal requirements, upon receiving a report under this policy, WesCEF will take reasonable steps to keep your identity confidential and reduce the risk of disclosure in the course of an investigation and will only share your identity as a whistleblower or information likely to reveal your identity if:

- you consent;
- the concern is reported to the Australian Securities and Investments Commission ("**ASIC**"), the Australian Prudential Regulation Authority ("**APRA**"), the Tax Commissioner or the Australian Federal Police ("**AFP**"); or
- the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

Any disclosures of your identity or information likely to reveal your identity will be made on a strictly confidential basis.

### (c) *Protection of files and records*

All files and records created from an investigation will be retained securely.

# WesCEF Whistleblower Policy

Unauthorised release of information to someone not involved in the investigation (other than senior managers or directors who need to know to take appropriate action, or for corporate governance purposes) without your consent as a whistleblower will be a breach of this policy.

Whistleblowers are assured that a release of information in breach of this policy will be regarded as a serious matter and will be dealt with under WesCEF disciplinary procedures.

The Corporations Act gives special protection to disclosures about breaches of that Act, provided certain conditions are met – refer to **Annexure A** for further details.

The *Taxation Administration Act 1953* (Cth) ("**Taxation Administration Act**") also gives special protection to disclosures about breaches of any Australian tax law, provided certain conditions are met – refer to **Annexure B** for further details.

## 10. Related Documents

- [WesCEF Code of Conduct Policy \(WCEF-PO-HRS-040-01\)](#)
- [WesCEF Fraud Risk Management Policy \(WCEF-PO-S&A-000-02\)](#)

## 11. Document Management

### Supersession

This policy supersedes all previous Whistleblower policies.

### Currency

This policy applies from the date of issue until it is replaced by another policy.

## ANNEXURE A – SPECIAL PROTECTIONS UNDER THE CORPORATIONS ACT<sup>1</sup>

The Corporations Act gives special protection to disclosures about any misconduct or improper state of affairs relating to WesCEF if the following conditions are satisfied:

- a) the whistleblower is or has been:
  - i. an officer or employee of WesCEF;
  - ii. an individual who supplies goods or services to WesCEF or an employee of a person who supplies goods or services to WesCEF company;
  - iii. an individual who is an associate of a WesCEF subsidiary; or
  - iv. a relative, dependent or dependent of the spouse of any individual referred to at (i) to (iii) above;
  
- b) the report is made to:
  - i. a Protected Disclosure Officer;
  - ii. an officer or senior manager of WesCEF concerned;
  - iii. WesCEFs' external auditor (or a member of that audit team)<sup>2</sup>;
  - iv. ASIC;
  - v. APRA; or
  - vi. a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act (even if the advice is to the effect that the disclosure does not relate to a disclosable matter);
  
- c) the whistleblower has reasonable grounds to suspect that the information being disclosed concerns misconduct, or an improper state of affairs or circumstances in relation to the Wesfarmers Group. This may include a breach of legislation including the Corporations Act, an offence against the Commonwealth punishable by imprisonment for 12 months or more, or conduct that represents a danger to the public or financial system.  
  
Examples of conduct which may amount to a breach of the Corporations Act include: insider trading, insolvent trading, breach of the continuous disclosure rules, failure to keep accurate financial records, falsification of accounts, failure of a director or other officer of the Group to act with the care and diligence that a reasonable person would exercise, or to act in good faith in the best interests of the corporation or failure of a director to give notice of any material personal interest in a matter relating to the affairs of the company.
  
- d) The protections given by the Corporations Act when these conditions are met are:
  - i. the whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
  - ii. no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistleblower for making the report;
  - iii. in some circumstances, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty;<sup>3</sup>

<sup>1</sup> See Part 9.4AAA of the *Corporations Act 2001* (Cth).

<sup>2</sup> Wesfarmers' external auditor can be found in its Annual Report and as at May 2022 was Ernst & Young.

<sup>3</sup> Such as where the disclosure has been made to ASIC or APRA, or where the disclosure qualifies as a public interest or emergency disclosure.

# WesCEF Whistleblower Policy

- iv. anyone who causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and may be liable for damages;
- v. a whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary; and
- vi. the person receiving the report commits an offence if they disclose the substance of the report or the whistleblower's identity, without the whistleblower's consent, to anyone except ASIC, APRA, the AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

## Confidentiality

If a report is made, the identity of the discloser must be kept confidential unless one of the following exceptions applies:

- a) the discloser consents to the disclosure of their identity;
- b) disclosure of details that might reveal the discloser's identity is reasonably necessary for the effective investigation of the matter;
- c) the concern is reported to ASIC, APRA, or the AFP; or
- d) the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

## ANNEXURE B – SPECIAL PROTECTIONS UNDER THE TAXATION ADMINISTRATION ACT

The Taxation Administration Act gives special protection to disclosures about a breach of any Australian tax law by Wesfarmers or misconduct in relation to WesCEF's tax affairs if the following conditions are satisfied:

- a) the whistleblower is or has been:
  - i. an officer or employee of WesCEF;
  - ii. an individual who supplies goods or services to WesCEF or an employee of a person who supplies goods or services to WesCEF;
  - iii. an individual who is an associate of a WesCEF subsidiary;
  - iv. a spouse, child, dependent or dependent of the spouse of any individual referred to at (i) to (iii) above;
- b) the report is made to:
  - i. a Protected Disclosure Officer;
  - ii. a director, secretary or senior manager of WesCEF concerned;
  - iii. any WesCEF external auditor (or a member of that audit team)<sup>4</sup>;
  - iv. a registered tax agent or BAS agent who provides tax or BAS services to WesCEF<sup>5</sup>;
  - v. any other employee or officer of WesCEF who has functions or duties relating to tax affairs of the company (e.g. an internal accountant) ("WesCEF recipients");
  - vi. the Commissioner of Taxation; or
  - vii. a legal practitioner for the purpose of obtaining legal advice or representation in relation to the operation of the whistleblower provisions in the Taxation Administration Act; and
- c) if the report is made to a WesCEF recipient, the whistleblower:
  - a. has reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of WesCEF or an associate of that company; and
  - b. considers that the information may assist the WesCEF recipient to perform functions or duties in relation to the tax affairs of WesCEF or an associate of the company; and
- d) if the report is made to the Commissioner of Taxation, the whistleblower considers that the information may assist the Commissioner of Taxation, to perform functions or duties in relation to the tax affairs of WesCEF or an associate of the company.

The protections given by the Taxation Administration Act when these conditions are met are:

- a) the whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
- b) no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistleblower for making the report;
- c) where the disclosure was made to the Commissioner of Taxation, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, except where the proceedings are concerned with whether the information is false;
- d) unless the whistleblower has acted unreasonably, a whistleblower cannot be ordered to pay costs

---

<sup>4</sup> Wesfarmers' external auditor can be found in its Annual Report and as at March 2019 was Ernst & Young, Darren Lewsen Lead Partner

<sup>5</sup> Wesfarmers' tax agent as at March 2019 is Ernst & Young

# WesCEF Whistleblower Policy

in any legal proceedings in relation to a report;

- e) anyone who causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and liable to pay damages;
- f) a whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary;
- g) the person receiving the report commits an offence if they disclose the substance of the report or the whistleblower's identity, without the whistleblower's consent, to anyone except the Commissioner of Taxation, the AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

## Confidentiality

If a report is made, the identity of the discloser will be kept confidential unless one of the following exceptions applies:

- a) the discloser consents to the disclosure of their identity;
- b) disclosure of details that might reveal their identity is reasonably necessary for the effective investigation of the allegations;
- c) the concern is reported to the Commissioner of Taxation or the AFP; or
- d) the concern is raised with a lawyer for the purpose obtaining legal advice or representation.

## GUIDELINES FOR MANAGING WHISTLEBLOWER REPORTS UNDER THE WHISTLEBLOWER LAWS

The WesCEF Whistleblower Policy sets out a summary of the Divisions' commitment to the protection of whistleblowers. The policy applies to support and protect persons who become aware of actual or suspect, on reasonable grounds, potential cases of Reportable Conduct.

- a) A director or senior manager who receives a whistleblower complaint should:
  - i. Provide the whistleblower with a copy of the Acknowledgment and Consent to Disclosure for Investigation and Reporting Purposes ("**Consent**") (on page 12 of this policy).
  - ii. If the whistleblower signs the Consent, refer the matter to one of the Authorised Persons referred to in the Consent for the matter to be investigated.
  - iii. If the whistleblower is unwilling to sign the consent, you may disclose the substance of the complaint to an Authorised Person provided that **any identifying information** about the whistleblower is **removed or redacted**, so that the complaint as referred to does not disclose the identity of the whistleblower or information that is likely to lead to the identification of the whistleblower (except where reasonably necessary for the purposes of investigating the matter).
- b) Attached is a form of consent to enable complaints to be disclosed to an Authorised Person for proper investigation.
- c) Whistleblower laws protect a whistleblower's confidentiality and protect the whistleblower from detrimental conduct towards them for making a report. It is therefore critical that such reports are treated with the strictest confidentiality and addressed according to this guideline.
- d) Severe penalties may apply where a whistleblower's identity is revealed in breach of whistleblower laws or they are subjected to detrimental conduct, including in relation to their employment, as a result of making a report under this Policy.
- e) Investigation of a whistleblower report must include steps to protect the whistleblower's identity and avoid unauthorised disclosure of the report to ensure the whistleblower is not subjected to detrimental conduct due to making the report, including directing the investigator to;
  - i. Ensure records and communications are stored in a secure location;
  - ii. Seek to express authority to extend enquiries to other individuals;
  - iii. Mark communications and files 'strictly confidential' and restrict access;
  - iv. Password protect documents where appropriate; and
  - v. Use gender neutral terms and avoid using names or other identifiers where possible.

## WESCEF WHISTLEBLOWER POLICY

### Acknowledgement and Consent to Disclosure for Investigation and Reporting Purposes

- a) I have made a disclosure of information to: .....\*
- b) I believe the information I have disclosed is true.
- c) I have received a copy of the WesCEF Whistleblower Policy. I understand that information about my complaint that is unlikely to reveal my identity can be disclosed to any other WesCEF employee or consultant without my consent.
- d) I understand that if my complaint is captured under whistleblower protections set out in whistleblower laws, my identity and information that is likely to reveal my identity cannot be disclosed to any other WesCEF employee or consultant (except for legal advisers) without my consent, unless the disclosure:
  - i. is made to a legal practitioner for the purpose of obtaining advice or representation in relation to whistleblower laws; or
  - ii. is reasonably necessary for the purposes of investigating the matter and reasonable steps are taken to reduce the risk that I will be identified.
- e) I give my consent to the disclosure of my identity, under conditions of confidentiality and for the purpose of investigation and reporting, to the following people ("**Authorised Persons**" for the purposes of paragraph 2(b) and (c) of the Whistleblower Guidelines):

- A Wesfarmers Director\*\*
- Wesfarmers' Managing Director\*\*
- Chief Human Resources Officer\*\*
- Chief Financial Officer\*\*
- Group General Counsel\*\*
- Company Secretary\*\*
- Divisional/Business Unit Managing Director/Chief Executive Officer\*\*
- Divisional/Business Unit Chief Financial Officer\*\*
- Any partner or employee of an external law firm appointed by any of the above\*\*

.....  
Name of reporting person [print]

.....  
Signature of reporting person

.....  
Date

\* Insert name of person receiving report

\*\* Delete any that are not approved