

Public Interest Disclosures (“Whistleblowers”) Policy (v5.0)

VERSION HISTORY

Rev No.	Date	Revision Description	Approval
1.0	11 July 2011	Initial version.	
2.0	July 2013	Updated – Administrative changes.	General Counsel
3.0	April 2016	Reviewed with minor updates to reflect changes in business following disaggregation.	Chief Executive Officer
4.0	April 2019	Implementation of current template and 6 month extension on review date.	Chief Executive Officer
5.0	December 2019	Updated following introduction of the <i>Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019</i> .	Acting Chief Executive Officer 31 January 2020

AUTHORISATIONS

Prepared by:	Legal, Risk & Compliance Manager	December 2019
Reviewed by:	Company Secretary/General Counsel	January 2020
Approved by:	Acting Chief Executive Officer	31 January 2020
Next review due:	Every 3 years	January 2023

CONTACT FOR ENQUIRIES (POLICY OWNER)

Oliver Cousland – Company Secretary/General Counsel
 Ph: 0419 301 280
 Email: oliver.cousland@auroraenergy.com.au

1. Introduction

Aurora Energy is subject to the *Public Interest Disclosures Act 2002* (Tas.) ('PID Act'), the *Corporations Act 2001* (Cth.) ('Corporations Act') and the *Tax Administration Act 1953* (Cth) ('Tax Act') which include protections for public interest disclosures.

2. Purpose

The purpose of this policy is to outline Aurora Energy's process for managing disclosures made under the PID Act, the Corporations Act and the Tax Act. The policy is designed to:

- encourage and facilitate disclosures of wrongdoing by Aurora Energy and its employees;
- protect persons making disclosures; and
- provide for matters disclosed to be properly investigated and dealt with.

Aurora Energy recognises that it is in the public interest for whistleblowing to occur and that this will be encouraged and facilitated by improving whistleblowing culture and increasing transparency.

3. Scope

This policy applies to all officers, employees and contractors of Aurora Energy. It also applies more broadly to others able to make disclosures under the Corporations Act and Tax Act (for example, relatives of an employee).

4. Operation of the Policy

The PID Act ('Tasmanian regime') and the Corporations Act and Tax Act ('Commonwealth regime') operate separately, but may overlap. The whistleblowing procedures differ between the Tasmanian regime and the Commonwealth regime (for example the Commonwealth regime recognises a broader category of discloser, the eligible recipients for a disclosure are different and the scope of disclosable matters is determined by different legislation).

Where a disclosure is protected under both the Tasmanian and Commonwealth regime, Aurora Energy will apply the Commonwealth regime unless otherwise agreed with the discloser.

Aurora Energy will support any potential discloser in navigating the Tasmanian and Commonwealth regimes. If you have any queries about this policy or the process for making a disclosure, please contact:

- Oliver Cousland, Company Secretary/General Counsel:
Email: Oliver.Cousland@auroraenergy.com.au; or
- Alistair Burke, Legal, Risk & Compliance Manager:
Email: Alistair.Burke@auroraenergy.com.au

5. How to Disclose

Aurora Energy maintains the following confidential email address which is available to all eligible disclosers (including current employees, past employees and family members and contractors):

whistleblower@auroraenergy.com.au

This email account is managed by the Company Secretary/General Counsel but may be accessible by other staff for administration purposes only. Any emails received will be treated confidentially by Aurora Energy.

6. Tasmanian Regime

6.1 Introduction

A disclosure made under the PID Act will be managed by Aurora Energy in accordance with this policy and the Public Interest Disclosures Procedure.

Disclosures may be made by public officers (members, officers and employees of Aurora Energy) and Aurora Energy contractors (being an entity or employee/contractor of an entity who has entered into a goods or services contract with Aurora Energy).

Disclosures may be made in relation to improper conduct (either on the part of Aurora Energy or another public officer) or in relation to “detrimental action” (either on the part of Aurora Energy or another public officer) against a person in reprisal for making a protected disclosure.

Detrimental Action means action causing injury, loss or damage, intimidation or harassment, discrimination, disadvantage or adverse treatment in relation to employment, career, profession, trade or business (including taking disciplinary action) and threats of detrimental action.

Improper Conduct means serious or significant illegal or unlawful activity, corrupt conduct, maladministration, professional misconduct, waste of public resources, conduct constituting a danger to public health and/or safety or a danger to the environment or a breach of the code of conduct.

6.2 Protections

Detrimental action against a person in reprisal for a making or intending to make a protected disclosure is prohibited. A person who makes a protected disclosure is protected from any civil, criminal or administrative liability for making the disclosure. This immunity does not apply to any improper conduct of the person that is the subject of the disclosure.

The courts are able to make a wide variety of preventative and compensatory orders if detrimental action is established. The Tasmanian regime requires that information in respect of a protected disclosure must not be disclosed (including the identity of the discloser) with limited exceptions.

6.3 Making a Disclosure

A protected disclosure can be made to the following:

- Ombudsman Tasmania;
- the Tasmanian Integrity Commission; or
- Aurora Energy via the Principal Officer (CEO) or the delegated Public Interest Disclosure Officers (the General Counsel/Company Secretary or the Legal, Risk and Compliance Manager).

Disclosures can be made to the above in person or via any method of communication including email, phone or post. The confidential Aurora Energy email address for disclosures is detailed in Section 5 of this policy.

Note that contractors may only make disclosures to Ombudsman Tasmania or the Integrity Commission.

6.4 Support for Disclosers

The following support is provided by Aurora Energy to any person who makes, or is considering making, a protected disclosure:

- direction on the application of the dual Tasmanian and Commonwealth regimes;
- treatment of all disclosures in the strictest of confidence;
- protection from victimisation and other detrimental action;
- provision of a support person/welfare manager if necessary; and
- prompt investigation and resolution of all matters the subject of a disclosure.

6.5 Aurora Energy Responsibilities

Aurora Energy and its employees must not:

- take detrimental action against a person in reprisal for a protected disclosure being made;
- divulge information obtained as a result of the handling or investigation of a protected disclosure without legislative authority;
- obstruct the Ombudsman in performing his responsibilities under the PID Act; or
- knowingly provide false information with the intention that it be acted on as a disclosed matter.

6.6 Public Interest Disclosures Procedure

This policy should be read in conjunction with the Public Interest Disclosure Procedures found at the following link:

[https://www.auroraenergy.com.au/sites/default/files/2019-05/Public Interest Disclosure Procedures - June 2017 update.pdf](https://www.auroraenergy.com.au/sites/default/files/2019-05/Public%20Interest%20Disclosure%20Procedures%20-%20June%202017%20update.pdf)

These are procedures for dealing with disclosures, investigations, and the protection from reprisals of persons making disclosures under the Tasmanian regime.

7. Commonwealth Regime

7.1 Introduction

A disclosure made under the Commonwealth Regime will be managed by Aurora Energy in accordance with this policy and the Commonwealth Regime Disclosures Procedure.

Disclosures may be made by officers and employees of Aurora Energy, paid and unpaid service providers to Aurora Energy (and their employees), associates of Aurora Energy (which includes the directors and company secretary) and a relative or dependant of an eligible discloser.

To be eligible for protection, a disclosure made under the Commonwealth regime must contain information that the discloser has reasonable grounds to suspect one of the following:

- misconduct or improper state of affairs or circumstances;
- conduct that constitutes an offence against, or in contravention of, the Corporations Act 2001 (Cth), Australian Securities and Investments Commission Act 2001 (Cth), Banking Act 1959 (Cth), Financial Sector (Collection of Data) Act 2001 (Cth), Insurance Act 1973 (Cth), Life Insurance Act 1995 (Cth), National Consumer Credit Protection Act 2009 (Cth) or Superannuation Industry (Supervision) Act 1993 (Cth);

- conduct that constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of twelve months or more; or
- conduct that represents a danger to the public or the financial system.

Examples of conduct that are likely to qualify for protected disclosure include bribery, fraud, detrimental conduct against a whistle-blower and other illegal conduct (i.e. theft). Disclosures that relate solely to personal work-related grievances (i.e. interpersonal conflict or industrial disputes) do not qualify for protection unless it also includes a disclosable matter.

If, following investigation, a disclosure is deemed to be incorrect it may still qualify for protection.

7.2 Protections

As with the Tasmanian regime, the Commonwealth regime requires the discloser's identity to remain confidential (subject to limited exceptions) and prevents any victimisation, detrimental action or legal liability against them.

7.3 Making a Disclosure

A disclosure under the Commonwealth regime may be made to:

- the Australian Securities and Investments Commission ('ASIC'), the Australian Prudential Regulation Authority or other Commonwealth authority that may be designated under the legislation;
- legal practitioners;
- an officer or senior manager of Aurora Energy, including the Principal and Delegated Officers detailed in Section 6.3 of this policy; or
- Aurora Energy's internal or external auditor;
- a registered tax agent or BAS agent of Aurora Energy (in the case of a disclosure under the Tax Act); or
- a journalist or parliamentarian provided that the disclosure is a public interest disclosure or an emergency disclosure under the Corporations Act.

Disclosures can be made in person or via any method of communication including email, phone or post. It is recommended that disclosures are made to Aurora Energy in the first instance via the confidential email address for disclosures is detailed in Section 5 of this policy.

7.4 Support for Disclosers

Aurora Energy supports disclosers by:

- providing confidential, accessible and anonymous methods to make disclosures;
- direction on the application of the dual Tasmanian and Commonwealth regimes;
- treatment of all disclosures in the strictest of confidence;
- protection from victimisation and other detrimental action;
- provision of a support person/welfare manager if necessary; and
- prompt investigation and resolution of all matters the subject of a disclosure.

7.6 Commonwealth Regime Disclosures Procedure

This policy should be read in conjunction with the Commonwealth Regime Disclosures Procedure found at the following link:

<http://www.auroraenergy.com.au/sites/default/files/2020-02/Commonwealth-Regime-Disclosures-Procedure-v1.0.pdf>

These are procedures for dealing with disclosures, investigations, and the protection from reprisals of persons making disclosures under the Commonwealth regime.

8. Key Stakeholder Responsibilities

The Chief Executive Officer is the Principal Officer for the purposes of the PID Act but may appoint delegated officers to undertake any or all of their functions.

The Company Secretary/General Counsel and Legal, Risk and Compliance Manager have been appointed as Public Interest Disclosure Officers in accordance with the PID Act. Additional responsibilities may fall on other persons from time to time in the role of the investigator or welfare manager.

The Chief Executive Officer, and all senior managers (including directors and Aurora Leadership Team members) are eligible recipients of disclosures under the Commonwealth regime.

9. Non-compliance with this Policy

All non-compliances with this Policy will be recorded in accordance with the Compliance Policy. Any non-compliances that are risk-rated as Severe or Major will be escalated to the Board or a relevant Board Committee through Aurora Energy's non-compliance reporting processes. Non-compliances that are risk-rated as Moderate or Minor will be reported to the Chief Executive Officer.

Incidents of wilful non-compliance with this Policy are considered to be serious and will be dealt with in accordance with Aurora Energy's normal performance management process, which may include dismissal.

Failure to comply with the provisions of the PID Act, Corporations Act or Tax Act may result in criminal sanctions.

10. Related Policies

- Compliance Policy.
- Public Interest Disclosures Procedure.
- Commonwealth Regime Disclosures Procedure.
- Conflict of Interest, Gifts and Benefits Procedure.
- Code of Conduct.
- Delegation Policy.

11. Precedence

In the event of a conflict between policies, the following precedence will apply in this order to the extent of any inconsistency:

- Board approved Policy.
- CEO approved Policy.
- Business approved Procedure.
- Business approved Work Practice.

12. Policy Approval and Review

The CEO is responsible for approving this Policy at least every three years, or earlier if a significant change occurs that may impact the policy.

The Aurora Leadership Team and Aurora Energy's Board have reviewed this policy to ensure awareness of the obligations in relation to whistleblowing and receipt of disclosures.

13. Publication

This Policy is approved for publication on Aurora Energy's website.

Approved by the Acting Chief Executive Officer on 31 January 2020.



Acting Chief Executive Officer