

WestConnex Whistleblower Policy

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Approval authority
WestConnex Board

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Confidentiality Statement

Information in this document must be kept confidential as per its classification below, and the rules of disclosure.

All documents within WestConnex Group are classified in the following way: **PUBLIC** documents are intended for anyone, **COMMERCIAL IN CONFIDENCE** documents are to be kept confidential between restricted individuals within WestConnex Group and partner organisations. **COMPANY CONFIDENTIAL** documents are to be kept confidential within WestConnex Group and used for normal business activities by the general office population, **HIGHLY CONFIDENTIAL** documents are to be kept confidential to restricted individuals within WestConnex Group

This document is uncontrolled if printed.

Classification **PUBLIC**

This policy covers all permanent, temporary and casual staff, contractors and consultants and others (including those performing services under an MSA) working in the WestConnex group

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Document Control

Date	Version	Author	Review History
October 2019	1.0	Head of Compliance and Privacy	Update to reflect legislative changes and re-brand
July 2020	2.0	Head of Compliance and Privacy	Update to reflect typographical amendments
April 2021	3.0	Head of Compliance and Privacy	Updates to reflect typographical amendments
February 2022	4.0	Head of Compliance and Privacy Legal	Reviewed and updated to reflect ASIC's expectations as published in its letter to CEOs dated 13 October 2021

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WestConnex Whistleblower Policy

1 Purpose

The purpose of the Whistleblower Policy (the “**Policy**”) is to:

- encourage people to freely raise concerns if they believe they have witnessed, or have knowledge of, Reportable Conduct;
- describe the support and legal protections available and ways in which Disclosers can confidently report any Reportable Conduct or suspected Reportable Conduct without fear of intimidation, disadvantage or reprisal;
- help deter wrongdoing, in line with the WestConnex Group’s risk management and governance framework;
- support the WestConnex Group’s values, Code of Conduct and Ethical Business Practices Policy;
- support the internal governance framework of the WestConnex Group;
- outline how the WestConnex Group will respond to and investigate reports of Reportable Conduct or suspected Reportable Conduct.

This Policy reflects the WestConnex Group’s commitment to supporting and encouraging Personnel who may have witnessed, or know about any Reportable Conduct or suspected Reportable Conduct, to report it. This includes providing support that complies with the applicable laws and practices relating to whistleblowers and Reportable Conduct, including with the *Corporations Act 2001* (Cth).

2 Scope

For the purposes of this Policy, the ‘**WestConnex Group**’ means WCX AHT Pty Ltd (as trustee of the WCX Asset Hold Trust) and WCX PHT Pty Ltd (as trustee of the WCX Project Hold Trust) (together the WCX Entities) and their controlled entities.

This Policy applies to all Australian Disclosers in relation to each entity within the WestConnex Group. It replaces all previous versions.

3 Related Documents

Policies

WCX Ethical Business Practices Policy
WCX Code of Conduct (“Code of Conduct”)
Equity in the Workplace Policy
Political Contributions Policy and Procedure
WCX Procurement Policy
WCX Supplier Sustainability Code of Practice

Procedure

Equity in the Workplace and Complaints Procedure

4 Responsible Officer

General Manager Risk & Compliance – Karl Davey

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5 Policy Statement

5.1 The WestConnex commitment

The WestConnex Group is committed to a strong culture of corporate compliance and ethical behaviour.

The WestConnex Group has **zero tolerance** for wilful breaches of its Code of Conduct (including Fraud, Corruption and Bribery). WestConnex Personnel are expected to conduct themselves in a manner consistent with the Code of Conduct.

The WestConnex Group has **zero tolerance** for intentional material breaches (through action or unconscious action) of regulatory, or legislative requirements or non-compliance with concession deeds which threatens our licence to operate.

WestConnex **strongly encourages** all Personnel who have witnessed, or know about, any Reportable Conduct or suspected Reportable Conduct, to report this immediately. WestConnex, or its delegate, will investigate all reports and will deal with such reports seriously.

The WestConnex Group will not tolerate a Discloser being discouraged from making a report under this Policy or any form of detriment against a Discloser in accordance with this Policy.

5.2 Benefits and importance

An effective Whistleblowing program can result in:

- more effective compliance with relevant laws;
- a healthier and safer work environment;
- more effective management;
- improved morale;
- the creation and protection of investors' interests; and
- an enhanced perception and reality that the WestConnex Group is taking its governance obligations seriously.

5.3 Reports under this Policy

5.3.1 Reportable Conduct

This Policy covers reports of Reportable Conduct by a Discloser to a recipient named in section 6. Reports of this nature may also qualify for legal protections described in this Policy, including section 6.

Disclosers must have reasonable grounds to suspect the information they are reporting is true, but will not be penalised even if the information turns out to be incorrect. However, Disclosers must not make a report that they know is not true or is misleading. If a Discloser knowingly makes a false report, this will be considered a serious matter and may result in disciplinary action.

5.4 Personal Work-Related Grievances

Personal Work-Related Grievances are generally not Reportable Conduct and, accordingly, are not covered under this Policy. Depending on the nature of the grievance, it may be reportable to your manager or People and Culture

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representative in accordance with the Equity in the Workplace Policy and Equity in the Workplace and Complaints Procedure. “Personal Work-Related Grievances” means a grievance about any matter in relation to the Discloser’s employment, or former employment, having (or tending to have) implications for the Discloser personally. This includes:

- an interpersonal conflict between the Discloser and another employee;
- a decision relating to the engagement, transfer or promotion of the Discloser;
- a decision relating to the terms and conditions of engagement of the Discloser; and
- a decision to suspend or terminate the engagement of the Discloser, or otherwise to discipline the Discloser.

However, a grievance may be reported under this Policy and will qualify for legal protection if it:

- relates to detriment, or threat of detriment to a Discloser because they have made, may have made, or propose to make a report under this Policy; has significant implications for any WestConnex entity;
- concerns conduct, or alleged conduct, in contravention of certain laws, or that constitutes an offence punishable by 12 months or more imprisonment under any Commonwealth law; or
- concerns conduct or alleged conduct that represents a danger to the public or financial system.

6 Reporting process

6.1 Reporting mechanism

All Disclosers are **strongly encouraged** to report any Reportable Conduct or suspected Reportable Conduct using the reporting mechanisms set out below. Disclosers are expected to come forward with information even if it is not asked for.

Reports of actual or suspected Reportable Conduct may be made anonymously and will still qualify for legal protections, however this may limit the WestConnex Group’s ability to address the matter reported and provide the Discloser with support and protection from detriment. If a Discloser provides their identity when making their report, their identity will be treated sensitively and confidentially as described in section 6.6.

When making a report under this Policy, Disclosers should provide as much information as possible, including details of the Reportable Conduct, people involved, dates, locations and any evidence that may exist, including supporting documentation (if any).

If Personnel speak to a people leader who is not an Eligible Recipient about any concerns, the people leader should refer them to one of the roles mentioned in section 6.2 or 6.3 or listed in Attachment 1. This is so that Personnel may then qualify for protections under the Corporations Act. The WestConnex Group will treat all disclosures of Reportable Conduct made under the Policy in the same way, regardless of whether the matter qualifies for protection under the law.

6.2 Reporting matters internally

- Personnel may report any matters of concern to their Group Executive or the Group Executive WCX (GE WCX), or a direct report of a Group Executive or the GE WCX (such as the Head of Motorway Operations and Maintenance). Where this is not appropriate or possible, or where the Personnel does not feel comfortable raising the matter with their Group Executive or a direct report of a Group Executive, they can report it to:
 - The Group Executive, People and Culture; or
 - The Fraud and Corruption Control Officer (FCCO), who is currently the General Manager Risk & Compliance.

Reports may be made in person or by telephone, email or letter. Contact details for the roles referred to above are available on the Compliance page of Transurban’s intranet (TEN) [here](#).

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6.3 Reporting matters externally, including an Eligible Disclosure

6.3.1 External Whistleblowing Hotline Service for Disclosers

A Discloser may make a report to the WestConnex Group's external independent whistleblowing service "Fair Call" using any of the following methods:

- From within Australia - calling the hotline number 1800 500 965
- From within the United States of America - calling the number 1844 202 0966
- From within Canada - calling the number 1800 241 9148
- visiting online <https://www.kpmgfaircall.kpmg.com.au/Transurban> or
- by post to "The Fair Call Manager, PO Box H67 Australia Square, Sydney NSW 1213.

An external report may be made anonymously, if desired, using any of these methods. However this may impact WestConnex's ability to investigate the matters reported.

Calls will be received by the KPMG Fair Call service on recognised business days between 7.00am and 5.00pm (AEST). Outside these times, a Discloser may leave a voicemail or choose to have their call received by KPMG South Africa. If a voicemail is left with sufficient details, KPMG Australia will return the call upon resumption of the hotline's normal business hours as set out above. Calls are not recorded. The operators taking the call on this hotline are not associated with Transurban or the WestConnex Group. They are trained and experienced specialists dedicated to dealing with Disclosers and their concerns. Disclosers will be provided with a confidential reference number by the Fair Call operator.

The Fair Call operator will record the report made by the Discloser. All Fair Call reports will be forwarded to the WPO for action and/or referral to the WIO. Reports will not be forwarded to anyone who is known to be the subject of or implicated in the report.

6.3.2 Reporting to Eligible Recipients

There are additional people who are considered 'eligible recipients' under the law for the purposes of a Discloser reporting Reportable Conduct. Qualifying reports made to such recipients will still qualify for legal protections.

Attachment 1 contains more information on who is an eligible recipient under the law.

6.4 Whistleblower Protection Officer

The WestConnex Group may appoint an appropriately qualified and independent senior staff member to act as Whistleblower Protection Officer ("WPO") for a Discloser. A person who is known to be the subject of or implicated in a report made under this Policy will not be appointed as WPO for that Discloser.

6.5 The WPO is responsible for protecting Disclosers from being victimised or otherwise suffering detriment as a result of reporting. Whistleblower Investigation Officer

Making a report under this Policy does not guarantee that the disclosure will be formally investigated, but all reports will be assessed and considered and a decision made as to whether they should be formally investigated or internally resolved. The WestConnex Group's response to a report will vary depending on the nature of the disclosure (including the amount of information provided).

Where a report of Reportable Conduct proceeds to formal investigation, the Whistleblower Investigation Officer ("WIO") (or their delegate) is responsible for investigating the substance of the report to determine whether there is evidence in support of the conduct raised or, alternatively, to refute the report made. A person who is known to be the subject of or implicated in a report made under this Policy will not be appointed as WIO for that Discloser.

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The WIO and the WPO will not be the same person.

For the purposes of this Policy, the WIO is the FCCO. Depending on the nature of the conduct the FCCO may appoint another party such as a People and Culture representative or external advisers to support the WIO to carry out the investigation on the WIO's behalf.

6.6 Confidentiality and anonymity

A report can be made anonymously. However, it may be difficult for WestConnex to properly investigate or take other action to address the matters disclosed in anonymous reports.

If a Discloser provides their identity when making a report of Reportable Conduct, it will be treated confidentially. Information about a Discloser's identity may only be disclosed in the following circumstances:

- Where the information is disclosed to ASIC, APRA or the Australian Federal Police;
- Where the information is disclosed to a legal practitioner for the purpose of obtaining legal advice in relation to the operation of applicable whistleblowing protection laws; or
- Where the Discloser consents.

In circumstances where the Discloser has not consented to the disclosure of their identity, the matter may be referred for investigation, but the investigator will not be permitted to disclose their identity and will take all reasonable steps to reduce the risk that the Discloser will be identified as a result of the investigation.

Measures that the WestConnex Group may adopt to protect a Discloser's identity may include some or all of the following as appropriate in the circumstances:

- using a pseudonym in place of their name;
- if they choose to remain anonymous, communicating with them through the anonymous avenues such as the Fair Call service;
- redacting personal information or references to them;
- referring to them in a gender-neutral context;
- where possible, consulting with them to help identify the aspects of their disclosure that could inadvertently identify them;
- storing paper and electronic documents and other materials relating to their disclosure securely;
- limiting access to all information relating to a disclosure to those directly involved in managing and investigating the report;
- only disclosing their identity, or information that is likely to lead to their identification, to a restricted number of Personnel who are directly involved in handling and investigating the disclosure; and
- reminding Personnel who are involved in handling and investigating a disclosure about the confidentiality requirements, including the consequences of an unauthorised disclosure.

6.7 Feedback to the Discloser

If appropriate, Disclosers will be told how the WestConnex Group has decided to respond to their disclosure, including whether a formal investigation will be conducted. This may not occur until after an investigation has been concluded. However, it may not always be appropriate to provide Disclosers with this information, and may not be possible unless contact details are provided when a report is made.

WestConnex will endeavour to keep the Discloser properly informed of the outcome of any investigation, subject to considerations of privacy and due process of those against whom allegations have been made and the customary confidentiality practices of WestConnex.

If the Discloser is not a WestConnex employee then the same feedback procedures will apply once the Discloser has agreed in writing to maintain confidentiality in relation to any information provided regarding their report.

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6.8 Investigation

Any investigation will be undertaken in accordance with the investigation procedures specified in the Ethical Business Practices Policy and internal grievances processes.

6.9 Action resulting from investigation

It is the obligation of the WIO, following completion of their investigation, to:

- verify that all Reportable Conduct is dealt with appropriately; and
- report systemic or recurring Reportable Conduct to those with sufficient authority to correct it.

Determination of a correct investigation outcome and taking any appropriate action is the responsibility of the WIO.

An investigation can result in three outcomes:

1. Reportable Conduct proven

Where Reportable Conduct is proven:

- the WestConnex Group policies will determine what action will be undertaken; and
- disciplinary action may be taken in accordance with the *Performance Improvement and Misconduct Procedure*.

2. Reportable Conduct not proven but there is some doubt

Where an investigation into Reportable Conduct is inconclusive:

- further ongoing observation or investigation may be required;
- a report will be prepared by the WIO and WestConnex may decide upon further steps; and
- the report will be maintained by the FCCO and People & Culture.

3. Reportable Conduct is not proven

Where an investigation into Reportable Conduct is not proven:

- all information and records will be handled and kept confidentially by the FCCO and People & Culture.

7 Support and Protections Available to Disclosers and Persons Implicated

7.1 Immunity from disciplinary action

The WestConnex Group will not take action against a Discloser, including disciplinary actions under applicable disciplinary procedures, as a result of receiving a report of Reportable Conduct from the Discloser, provided that the Discloser has not themselves engaged in serious misconduct or illegal conduct.

7.2 Protection given to Disclosers

The WestConnex Group is committed to endeavouring to protect:

- the identity of the Discloser who wishes to remain anonymous (where permitted by law); and
- the Discloser from any detriment, disadvantage or victimisation resulting from a report made in accordance with this Policy, (including threats to cause any detriment, disadvantage or victimisation) such as:
 - disciplinary action or sanctions;

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- dismissal (or rejection during probation or termination of contract);
- demotion or adverse change in work duties or employment amenities;
- current or future bias, or damage to career prospects or reputation; and
- any form of harassment, bullying or discriminatory conduct.

It will be a breach of this Policy for any WestConnex Personnel to subject a Discloser to any detriment, disadvantage or victimisation because the Personnel believes that the Discloser has made, may have made, proposes to make or could make a report under this Policy.

7.3 Support for Disclosers

Support available for Disclosers includes:

- connecting the Discloser with access to the Employee Assistance Program (EAP) (if they are an officer or employee);
- appointing an independent support person from the People and Culture team to deal with any ongoing concerns they may have (if they are an officer or employee); and
- connecting the Discloser with third party support providers such as Lifeline (13 11 14) and Beyond Blue (1300 22 4636). Use of these support services by a Discloser may require the Discloser to consent to disclosure of their identity or information that is likely to lead to the discovery of their identity.

7.4 Support and Fair Treatment for Persons Implicated in a Report

No action will be taken against Personnel who are implicated in a report under this Policy until an investigation has determined whether any allegations against them are substantiated. However, an employee or officer who is implicated may be temporarily stood down on full pay whilst an investigation is in process, or may be temporarily transferred to another office, department or workplace, if appropriate in the circumstances. Any such stand-down or temporary transfer may only continue for the duration of the investigation. If the investigation determines that the allegations are not substantiated, the employee or officer must be immediately reinstated to full duties.

Any disclosures that implicate a Personnel must be kept confidential, even if the Discloser has consented to the disclosure of their identity, and should only be disclosed to those persons who have a need to know the information for the proper performance of their functions under this Policy, or for the proper investigation of the report. An employee or officer who is implicated in a disclosure has a right to be informed of the allegations against them, and must be given an opportunity to respond to those allegations and provide additional information, if relevant, in the course of an investigation into those allegations (subject to the Discloser's right to anonymity).

Support available for persons implicated in a report under this Policy includes:

- connecting the person with access to the Employee Assistance Program (EAP);
- appointing an independent support person from the People & Culture team to deal with any ongoing concerns they may have; and
- connecting the person with third party support providers such as Lifeline (13 11 14) and Beyond Blue (1300 22 4636).

8 Breach of this Policy

A breach of this Policy is regarded as a serious disciplinary matter and will be dealt with in accordance with the Code of Conduct or other relevant policies.

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9 Maintenance of this Policy

9.1 Education and training

This Policy and information on how Disclosers may make a report under the Policy will be made available to all Personnel.

Additional training may be provided periodically to those with whistleblowing responsibilities, such as managers or designated contacts, to enable them to provide guidance to other WestConnex Group Personnel.

This Policy will be made available to officers and employees of all WestConnex Group entities by making it accessible from the WestConnex intranet home page and on request. It is also available via the WestConnex website.

9.2 Review and reporting

The WestConnex Group will review the effectiveness and relevance of this Policy (and associated procedures) once every two years or, if necessary, following the management of a report of Reportable Conduct where it becomes apparent that the receipt, management and investigation of processes as documented could be further improved.

The FCCO will report periodically on the operation of this Policy to the Audit and Risk Committee.

10 Definitions / Glossary

Term/Acronym	Description
Bribery	Bribery means knowingly giving or receiving, or agreeing to give or receive, an undue reward, whether financial or non-financial, to influence the behaviour of someone in government or business to obtain commercial advantage. A bribe does not have to be actually given – the intent to give a bribe is sufficient to be deemed a bribe.
Corruption	Corruption is a form of dishonest or unethical conduct by a person entrusted with a position of authority, often to acquire personal benefit.
Discloser	A “Discloser” can be any current or former: <ul style="list-style-type: none">→ director, senior executive, employee or officer of the WestConnex Group;→ contractor (including sub-contractors and employees of contractors) of the WestConnex Group;→ consultant or supplier of goods or services to the WestConnex Group and their employees;→ associate of the WestConnex Group; and→ relatives, dependents, spouses or dependents of a spouse of any of the above, who makes, attempts to make, or intends to make, a disclosure of Reportable Conduct in accordance with this policy.
Fraud	Dishonest activity causing actual or potential financial loss to any person or organisation including theft of money or other property by employees or persons external to the WestConnex Group.
Personnel	“Personnel” includes: <ul style="list-style-type: none">→ all directors, senior executives, employees and officers of the WestConnex Group;

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	<ul style="list-style-type: none">→ contractors (including sub-contractors) occupying permanent or part time fixed term contracts;→ consultants or suppliers of goods or services and their employees; or→ third parties including intermediaries and associates.
Personal Work Related Grievance	Has the meaning as given in section 5.3
Reportable Conduct	<p>Reportable Conduct is conduct by any Personnel connected with the WestConnex Group, which the Discloser reasonably believes is:</p> <ul style="list-style-type: none">→ any conduct that may cause the WestConnex Group financial or non-financial loss or be otherwise detrimental to the WestConnex Group's interests or damaging to their reputation;→ unlawful or unsafe conduct, including not complying with legislation, regulation, codes, guidelines and other regulatory instruments;→ conduct that is in breach of the <i>WestConnex Code of Conduct (How We Work @TU)</i>, any wasteful conduct or any other WestConnex Group policy;→ conduct that falls below established standards or practice;→ unethical or improper conduct, including dishonesty, Fraud, Corruption or Bribery;→ conduct that is in breach of confidentiality obligations;→ suppression or concealment of any information;→ gross mismanagement or repeated instances of breach of administrative procedures; or→ any other misconduct or improper state of affairs or circumstances. <p>However, Reportable Conduct does not include Personal Work Related Grievances.</p>

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Attachment 1

Under Australian law, including the Corporations Act 2001 (Cth), legal protections for whistleblowing reports are available to Disclosers. Disclosers are encouraged to make a report to persons named in section 6.2 and 6.3 of the Policy, but the law offers the same protections if a disclosure is made as set out below.

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 the WestConnex Group or a related body corporate. - Information that the WestConnex Group or a related body corporate, or any officer or employee of the WestConnex Group or a related body corporate, has engaged in conduct that: <ul style="list-style-type: none"> • contravenes or constitutes an offence against certain legislation (e.g. the Corporations Act 2001 (Cth)); • 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. 	<ul style="list-style-type: none"> - A person authorised by the WestConnex Group to receive protected disclosures – i.e. recipients identified in sections 6.2 and 6.3 of the Policy. - An officer or senior manager of the WestConnex Group or of a related body corporate. - An auditor, or a member of an audit team conducting an audit, of the WestConnex Group or of a related body corporate. - An actuary of the WestConnex Group 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 Disclosers to understand the criteria for making a public interest or emergency disclosure before doing so.

Note that “personal work-related grievances” (as referred to in the Policy) are not generally protected disclosures under the law.

Tax-related disclosable matters	Recipients for any tax-related disclosable matters
Information about misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the WestConnex Group or an associate, which the employee considers may assist the recipient to perform functions or duties in relation to the tax affairs of the WestConnex Group or an associate	<ul style="list-style-type: none"> - A person authorised by the WestConnex Group to receive reports of tax-related disclosable matters – i.e. recipients identified in sections 5.2 and 5.3 of the Policy; - An auditor, or a member of an audit team conducting an audit, of the WestConnex Group; - A registered tax agent or BAS agent who provides tax services or BAS services to the WestConnex Group; - A director, secretary or senior manager of the WestConnex Group; - An employee or officer of the WestConnex Group who has functions or duties that relate to the tax affairs of the WestConnex Group; or - A legal practitioner for the purpose of obtaining legal advice or legal representation.

Further tax-related information

Information that may assist the Commissioner of Taxation to perform his or her functions or duties under a taxation law in relation to the WestConnex Group or an associate

Recipients for any further tax-related information

- Commissioner of Taxation; or
- A legal practitioner for the purpose of obtaining legal advice or legal representation.

Please contact the Head of Compliance and Privacy or the Legal team or FCCO if you would like more information about the protections available under the law.