



Whistleblower Protection

Corporate Policy

Policy Details	
Application	All persons detailed in Section 3 of this Corporate Policy.
Associated Documents	<ul style="list-style-type: none"> HQPlantations Code of Business Conduct
Definitions	<ul style="list-style-type: none"> Associate means any individual who is: <ul style="list-style-type: none"> An associate within the meaning of the <i>Corporations Act 2001</i> (Cth); or If the disclosure relates to HQPlantations tax affairs, an associate within the meaning of section 318 of the <i>Income Tax Assessment Act 1936</i> (Cth). Australian whistleblower laws means either or both of the regimes contained in Part 9.4AAA of the <i>Corporations Act 2001</i> (Cth) and Part IV D of the <i>Taxation Administration Act 1953</i> (Cth) Code of Business Conduct means the HQPlantations document which sets out the expected standards of behaviour for its employees and is made available at www.hqplantations.com.au Disclosable Matter means improper conduct that an <i>Eligible Discloser</i> has reasonable grounds to believe has occurred or is occurring at HQPlantations by an employee or officer – see Section 4. Eligible Discloser means a person able to make a disclosure and receive protections under this Policy – see Section 3. Employee mean a person directly engaged by HQPlantations under a contract of service. Family Member means a: <ul style="list-style-type: none"> Spouse, parent, child, sibling, or other relative of an individual; or Dependant of the individual or their spouse. Protected Disclosure Officers mean the persons at HQPlantations who are responsible for the assessment and management of any <i>Disclosable Matter</i> – see Section 5. Whistleblower means an <i>Eligible Discloser</i> who has reported a <i>Disclosable Matter</i> under this policy (see Section 3) or under the <i>Australian whistleblower laws</i>. <p>Note: Where a term is not defined, the same meaning as in the <i>Corporations Act 2001</i> (Cth) will apply.</p>
Commencement Date	1 January 2020
Review Date	30 June 2021
Version No.	1.0
Business Group Owner	People & Safety
Approved by	Jeremy Callachor, Chief Executive Officer

1. Purpose

HQPlantations Code of Business Conduct has been developed to ensure that as employees we observe the highest standards of fair dealing, honesty, and integrity in our business activities, and to align our behaviours with Our Values and Our Growing Together Culture.

Maintaining a supportive environment where our people feel safe to speak up without fear of recrimination is one of the core elements which underpins Our Growing Together Culture.

Our Whistleblower Protection Corporate Policy (Policy) has been put in place to ensure current employees and others (as detailed in Section 3) can raise concerns regarding any misconduct, or an improper state of affairs or circumstances (including unethical, illegal, corrupt, or other inappropriate conduct) without being subject to detriment including victimisation, harassment, or discriminatory treatment.

The purpose of this Policy is to:

1. Establish who is entitled to protection as a *Whistleblower*,
2. Detail the protections a *Whistleblower* is entitled to;
3. Detail how to make a disclosure; and
4. Detail how disclosures made by a *Whistleblower* will be handled by HQPlantations.

2. Who is eligible to the protections of this Policy?

To be afforded the protections of this Policy (i.e. be considered a *Whistleblower*) you must:

- Be eligible to make the disclosure (see Section 3);
- Disclose information regarding the matters set out in this Policy (see Section 4); and
- Make the disclosure to one of the persons set out in this Policy (see Section 5).

3. Who are eligible to make a disclosure?

Disclosures can be made by a current or former:

1. HQPlantations *employee*;
2. *Officer*;
3. Contractor (including current or former employees of contractors);
4. Suppliers (including current or former employees of suppliers);
5. *Associates*; and
6. *Family members* of any of the persons mentioned above.

Any of the above are referred to as an *Eligible Discloser*.

4. What matters can be disclosed?

A *Disclosable Matter* is improper conduct that an *Eligible Discloser* has reasonable grounds to believe has occurred or is occurring at HQPlantations by an *employee* or *officer*.

Disclosable Matters may include but are not limited to:

- Misconduct or an improper state of affairs in relation to HQPlantations including corporate governance, accounting or audit matters, tax affairs, or substantial mismanagement of resources;
- Dishonest or corrupt behaviour;
- Illegal conduct or activities such as fraud, corruption, bribery, theft, violence, dealing in or use of illicit drugs, and criminal damage to property;
- Unethical behaviour, including anything that would breach HQPlantations *Code of Business Conduct* or be a serious breach of company policies;
- A breach of any legislation relating to HQPlantations operations or activities;
- Any behaviour that poses a serious risk to health and safety of any person at the workplace or public health, or the environment;
- Any other conduct which may cause financial loss to HQPlantations or damage to its reputation or be otherwise detrimental to HQPlantations interests.

Disclosures that relate solely to personal work related grievances, and that do not relate to detriment or the threat of detriment to the *Eligible Discloser* are not protected. The resolution of such matters are managed through the relevant HQPlantations human resource standard, Industrial Instrument, or contract.

Personal work related grievances include:

- Matters pertaining to an *Eligible Discloser's* employment that impacts upon the individual personally;
- Interpersonal conflict between *Eligible Discloser* and another employee;
- Decisions relating to the engagement, transfer, or promotion of the *Eligible Discloser*;
- Decisions relating to the terms and conditions of engagement of the *Eligible Discloser*; and
- Decisions about taking performance or disciplinary action against the *Eligible Discloser* (including decisions about suspension and termination of contract/employment).

5. How do I disclose?

If an *Eligible Discloser* becomes aware of a *Disclosable Matter*, they may report it directly to one of the following *Protected Disclosure Officers*:

Position	Email	Phone
Company Secretary Harish Lal	harish.lal@hqplantations.com.au	07 3882 8206
Group Manager People & Safety Peter Shaw	peter.shaw@hqplantations.com.au	07 3882 8215
Chairperson, Audit & Risk Board Committee	HQPlantations Pty Ltd PO Box 785 NORTH LAKES QLD 4509	n/a

Disclosures may also be mailed to the above *Protected Disclosure Officers* marked confidential via:

HQPlantations Pty Ltd
PO Box 785
NORTH LAKES QLD 4509

In making a disclosure, the *Eligible Disclosure* may elect to remain anonymous.

An *Eligible Discloser* may contact any of the *Protected Disclosure Officers* or an independent legal advisor prior to making a disclosure to obtain additional information.

While it is HQPlantations 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.”

A disclosure may also be made by placing a disclosure in the Protected Disclosure Box located at:

HQPlantations Corporate Office
Unit 3A
2 Flinders Parade
NORTH LAKES QLD 4509

6. How will my disclosure be investigated?

Upon receipt of the *Disclosable Matter*, two of the *Protected Disclosure Officers* will assess the matter and decide on:

- Whether an investigation is required; and
- If required, the appointment of an investigator.

The investigation will be conducted in an objective and fair manner.

An investigation will generally involve making inquiries and collecting evidence for the purpose of assessing whether the *Disclosable Matter* can be substantiated.

Subject to the exceptions in Section 7(a) of this Policy, or as otherwise provided by law, the identity of a *Whistleblower* (or information that is likely to lead to identity becoming known) must be kept confidential at all times during and after the investigation (including any reporting to Chief Executive Officer, Board of Directors, or any person affected). All person responsible for or involved in an investigation must take all reasonable steps to reduce the risk that a *Whistleblower* will be identified.

If the *Whistleblower* does not provide their name, the *Protected Disclosure Officers* will assess their disclosure in the same way as if the *Whistleblower* had revealed their identify, and any investigation will be conducted as best as possible in the circumstances. However, in some instances an investigation may not be possible unless sufficient information is provided.

The results of any investigation will be recorded in writing in a report that will be confidential and remains the property of HQPlantations. The outcome of any investigation will be reported to the Chief Executive Officer and/or Chairperson of HQPlantations Board of Directors for action.

7. Protection of Whistleblowers

HQPlantations is committed to protecting and respecting the rights of a *Whistleblower* who reports under this Policy. Listed below are these protections:

a. Protecting your identity (Confidentiality)

The identity of a *Whistleblower* (or information that is likely to lead to their identify becoming known) must be kept confidential unless the *Whistleblower* has consented to the disclosure.

Notwithstanding the above protection, the identity of a *Whistleblower* (or information that is likely to lead to their identity becoming known) may be disclosed without the *Whistleblower's* consent if the disclosure is made to:

- Australian Securities and Investment Commission (ASIC);
- Australian Prudential Regulation Authority (APRA);
- Australian Federal Police (AFP);
- Australian Tax Commissioner;
- A legal practitioner for the purpose of obtaining advice about the application of the law on whistleblowing; or
- In the case of information likely to identify the *Whistleblower*, it is reasonably necessary to disclose the information for the purpose of an investigation, but all reasonable steps are taken to prevent someone from working out your identity.

If a *Whistleblower* is concerned about their identity being disclosed, they must contact a *Protected Disclosure Officer* immediately.



b. Protecting you from detrimental conduct

HQPlantations will not tolerate any detrimental conduct against any person who is or proposes to be a *Whistleblower*, or who is believed to have done so, including conduct against that person's colleagues, employer (if a contractor), relatives, or associates. Examples include:

- Discrimination, detriment, or damage to a person's reputation or property;
- Harassment, intimidation, or bullying;
- Harm or injury to a person, including psychological harm;
- Demotion, dismissal, or alteration of an employee's position or duties to his or her disadvantage; and
- Threats of any of the above.

If a *Whistleblower* is concerned about detrimental conduct, they must contact a *Protected Discloser Officer* immediately.

As outlined in Section 10, additional protections are provided for certain disclosures made by people in accordance with the provisions of *Australian whistleblower laws*. These protections are designed to encourage people to disclose unlawful, improper or unethical behaviour to relevant parties.

8. Support for Employees

The investigator will provide any *Employee* who has been adversely mentioned in information provided by an *Eligible Discloser* an opportunity to respond to the allegations made in respect of them prior to any adverse findings being made.

HQPlantations Employee Assistance Program is available to a current *Employee* who has been adversely mentioned in information provided by an *Eligible Discloser*, or to a *Whistleblower* who is a current *Employee*.

Current and former *Employees* may also request additional support from the *Protected Disclosure Officer* if required. HQPlantations will endeavour to support both current and former *Employees*, but it will not be able to provide the same practical support to former *Employees* that it provides to current *Employees*. Therefore, the approach will be adapted and applied to the extent reasonably possible.

HQPlantations will at all times be able to raise and address matters that arise in the ordinary course of an *Employee's* employment (for example, any separate performance or misconduct concerns).

At their sole discretion, the Chief Executive Officer, or Chairperson of the Board of Directors may grant a current *Employee* immunity from internal disciplinary proceedings relating to matters that come to light as a result of their disclosure as a *Whistleblower*.

9. False or Misleading Disclosures

When an *Eligible Discloser* reports a matter, they are expected to have reasonable grounds to suspect the information they are disclosing as true but will not be penalised if the information turns out to be incorrect, in so long as they have made a genuine disclosure.

However, they must not make a false report that they know is not true or is misleading.

10. How does this policy interact with Australian whistleblower laws?

By making a disclosure in accordance with this Policy, a person is afforded protection under *Australian whistleblower laws*.

While this Policy principally deals with internal disclosures of information, *Australian whistleblower laws* also protect some types of disclosure made to external parties (such as to legal representatives, ASIC, APRA, AFP, to the Australian Commissioner of Taxation, members of parliament, or journalists). Any person who is a *Whistleblower* under *Australian whistleblower laws* must be treated in accordance with, and is entitled to, protections afforded by this Policy.

For more information about these is available on the ASIC and Australian Taxation Office websites.

11. Records

All disclosures will be recorded in a confidential Disclosure Register.

All files and records from an investigation will be retained under strict security and unauthorised release of information to someone not involved in the investigation (other than *Senior Managers* or *Directors* who need to take appropriate action, or for corporate governance purposes) without the consent of the *Eligible Discloser* will be in breach of this Policy.

12. Publication & Training

This policy will be published on HQPlantations website and intranet.

Employees will receive information on this Policy at their induction and HQPlantations *Code of Business Conduct* training. Contractors will receive training at Contractor forums.

Training on this Policy will also be provided to all *Protected Disclosure Officers* and *Officers* of HQPlantations.

13. Breach of this Policy

Any breach of this policy including the making of a false or misleading disclosure by an employee, *officer*, or contractor will be taken seriously and may result in a separate investigation and/or disciplinary action.

A breach of this policy may also amount to a civil or criminal contravention under *Australian whistleblower laws* which may give rise to significant penalties.



Jeremy Callachor
Chief Executive Officer

Dated: 20 December 2019