



1 ICON ENGINEERING PTY LTD - WHISTLEBLOWER POLICY

1 Purpose

- 1.1 We, Icon Engineering, pride ourselves on a culture of conducting our business honestly, lawfully and with integrity. Accordingly, we expect our officers and employees to act ethically and in compliance with both applicable laws and our own internal policies.
- 1.2 We understand that, in every organisation, there are risks of misconduct, unethical behaviour and illegal activity. In order to minimise and respond to these risks as effectively as possible, we commit to taking all necessary steps to promote openness and accountability within our organisation.
- 1.3 The purpose of this Policy is:
 - 1.3.1 to encourage whistleblowers to come forward with information relating to misconduct, unethical behaviour and unlawful conduct which arises in the context of Icon Engineering's business;
 - 1.3.2 to provide whistleblowers with guidance on how to raise concerns and information about how their claims will be investigated; and
 - 1.3.3 to provide effective protections to whistleblowers who may otherwise fear reprisal or other detrimental outcomes because of them making the difficult decision to expose misconduct, unethical behaviour or unlawful conduct.

2 When will you be protected by this Policy?

- 2.1 You will be protected by this Policy and the *Corporations Act 2001* (Cth) (**Whistleblower Legislation**) if you make a **Qualifying Disclosure**.
- 2.2 A **Qualifying Disclosure** occurs if:
 - 2.2.1 you are an **Eligible Whistleblower** (see paragraph 3 where this term is defined);
 - 2.2.2 you make a disclosure to an **Eligible Recipient** (see paragraph 4 where this term is defined), ASIC, APRA, ATO or a prescribed Australian Commonwealth authority; and
 - 2.2.3 the information you disclose concerns, or you reasonably suspect it concerns, **Disclosable Information** (see paragraph 5 where this term is defined).
- 2.3 You will also be protected by this Policy and Whistleblower Legislation if you disclose information to a legal practitioner for the purpose of obtaining legal advice or representation in respect of this Policy or your whistleblower query.
- 2.4 You will **not** be protected by this Policy and Whistleblower Legislation if you are making a complaint relating to personal work-related grievances, such as harassment, bullying, remuneration, interpersonal conflict, transfers and promotions and, generally, how you or

others are treated at work. In those circumstances, you should refer to applicable internal policies.

- 2.5 Notwithstanding paragraph 2.4, you will be protected in relation to a personal work-related grievance provided that the grievance constitutes **Detrimental Conduct** (see paragraph 9.2 where that term is defined) in connection with a disclosure to which this Policy applies.
- 2.6 If you are uncertain of whether your matter involves a Qualifying Disclosure, you should seek advice from the **Whistleblowing Officer** (see paragraph 12) or an independent legal advisor.

3 Who is an Eligible Whistleblower?

- 3.1 You are an **Eligible Whistleblower** if you are, or have been:
 - 3.1.1 an officer or employee of Icon Engineering;
 - 3.1.2 an employee of a supplier or an individual who supplies services or goods to Icon Engineering (whether paid or unpaid);
 - 3.1.3 a relative, including a spouse, parent, child or sibling of an individual referred to in paragraphs 3.1.1 to 3.1.2 above;
 - 3.1.4 a dependent of an individual referred to in paragraphs 3.1.1 to 3.1.2 above, or such an individual's spouse; or
 - 3.1.5 an individual prescribed by the Australian whistleblower regulations.

4 Who is an Eligible Recipient?

- 4.1 Each of the following persons are **Eligible Recipients**:
 - 4.1.1 the Managing Director of Icon Engineering;
 - 4.1.2 members of the Executive Team or Board of Icon Engineering;
 - 4.1.3 an auditor, or member of an audit team conducting an audit, of Icon Engineering; and
 - 4.1.4 the Whistleblowing Officer.

5 What is Disclosable Information?

- 5.1 Information is **Disclosable Information** if you have reasonable grounds to suspect the information falls under any of the categories in paragraphs 5.2 to 5.6.
- 5.2 **Misconduct** in relation to Icon Engineering's business, which includes but is not limited to:
 - 5.2.1 deliberately or negligently breaching laws in the conduct of business;
 - 5.2.2 fraud, money laundering, or misappropriation of funds;
 - 5.2.3 corrupt activity, including offering or accepting a bribe or facilitation payments;

5.2.4 misconduct in relation to Icon Engineering's tax affairs;

5.2.5 dishonestly altering company records or data; and

5.2.6 adopting misleading accounting practices.

5.3 **Improper state of affairs or circumstances** in relation to Icon Engineering's business, which includes but is not limited to:

5.3.1 illegal activity, such as theft, violence or criminal damage;

5.3.2 serious breaches of industry codes or professional standards;

5.3.3 substantial waste of company resources;

5.3.4 harassment or intimidation; and

5.3.5 serious unethical conduct or any other conduct that substantially breaches Icon Engineering's other policies.

5.4 **Breach** by Icon Engineering, or an officer or employee of Icon Engineering of the **Corporations Act or other laws administered by ASIC and APRA** which includes but is not limited to:

5.4.1 insider trading;

5.4.2 insolvent trading;

5.4.3 breaching the confidentiality of a whistleblower; and

5.4.4 threatening to engage in Detrimental Conduct against a person who is or is thought to be a whistleblower.

5.5 **Breach** by Icon Engineering, or an officer or employee of Icon Engineering of **any other Commonwealth laws punishable by 12 months or more imprisonment**, which may include but is not limited to:

5.5.1 unsafe work practices;

5.5.2 breach of conditions attached to an environmental approval;

5.5.3 knowingly damaging a critical habitat;

5.5.4 health risks; and

5.5.5 abuse of Icon Engineering's property or resources.

5.6 Icon Engineering, or an officer or employee of Icon Engineering engaging in conduct that represents **a danger to the public**, which may include information that indicates a significant risk to public safety, even if it does not involve the breach of a particular law.

6 How can you make a disclosure?

6.1 Eligible Whistleblowers are encouraged to speak up and report Disclosable Information under this Policy to any Eligible Recipient.

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- 6.2 We recommend that you consider disclosing to the Whistleblowing Officer in the first instance, or otherwise an Eligible Recipient within Icon Engineering.
 - 6.3 You are also entitled to disclose Disclosable Information to certain external persons (or entities) including, but not limited to, ASIC, APRA, a member of the Australian Federal Police or a person or body prescribed by the whistleblower regulations. However, we strongly recommend you seek independent legal advice before making disclosure to any external person or entity.
 - 6.4 As much information should be included in your report as possible, including details of the Disclosable Information, people involved, dates, locations and whether more evidence may exist.
 - 6.5 Whistleblowers will be expected to have reasonable grounds to believe the information being disclosed is true. Reporting of false information can have significant negative impacts on Icon Engineering and the careers of our employees. Deliberate false reporting will not qualify for protection under this Policy and may be subject to disciplinary action.

7 The investigation process

- 7.1 All matters reported under this Policy will be considered as soon as practicable and a determination will be made as to whether the disclosure falls within the scope of this Policy.
- 7.2 The Whistleblowing Officer will advise you of the determination under paragraph 7.1.
- 7.3 If the disclosure falls within the scope of this Policy, the matter will be investigated.
- 7.4 If the Whistleblowing Officer determines that your allegation will be formally investigated, the Whistleblowing Officer will conduct the formal investigation or commission another Icon Engineering employee or external party to do so.
- 7.5 As described in paragraph 8 below, you may choose to disclose a matter anonymously. Files and records relating to your report and investigation will be treated as confidential and stored securely.
- 7.6 Unless you have elected to remain anonymous and not provided a means to contact you, the investigating person will, as appropriate, provide you with feedback on the progress and expected timeframes of the investigation.
- 7.7 The timeframes for handling and investigating a disclosure may vary significantly depending on the complexity of the case and the information available.
- 7.8 Where appropriate, any persons the subject of the complaint will be informed of the allegations and provided with an opportunity to respond.
- 7.9 The investigating person will provide a report setting out their findings on the allegations and a summary of the evidence. The Whistleblowing Officer will provide you with the findings but not the final report.
- 7.10 Where appropriate, the investigating person will inform the manager of the subject of the allegations of the findings.

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- 7.11 Any findings that relate to criminal or otherwise unlawful activity may (or will, if required) be reported to the police and/or appropriate regulator.

8 Confidentiality

- 8.1 You are entitled to make a disclosure anonymously and remain anonymous during an investigation and after finalisation of an investigation, and still be protected under this Policy and the Whistleblower Legislation.
- 8.2 You may refuse to answer any questions that you feel could reveal your identity at any time.
- 8.3 If you choose to stay anonymous, you should maintain ongoing two-way communication, so we can ask follow-up questions or provide feedback.
- 8.4 Before making a disclosure, you should consider, however, that even if disclosure is made anonymously, the specific circumstances of a disclosure could be such that it could be almost inevitable that your identity might be unveiled.
- 8.5 Remaining anonymous may result in practical limitations on the investigating person's ability to investigate the matter.
- 8.6 Whether you choose to remain anonymous or not, it is illegal for an Eligible Recipient and investigator of a disclosure that complies with this Policy to disclose your identity or information likely to lead to the disclosure of your identity, except in certain circumstances, including:
- 8.6.1 a disclosure to certain persons (or entities), such as ASIC, APRA, ATO, other regulators or the police;
 - 8.6.2 to a legal advisor for the purpose of obtaining legal advice or legal representation;
 - 8.6.3 where you consent to the disclosure; and
 - 8.6.4 if it is reasonably necessary for the purposes of investigating a concern, provided that your identity is not disclosed, and reasonable steps have been taken to reduce the risk that you will be identified.
- 8.7 We will take appropriate precautions to protect your confidentiality by:
- 8.7.1 providing training to Eligible Recipients in relation to their legal obligations;
 - 8.7.2 avoiding using your name or other identifiers in internal communications, redacting documents as appropriate and limiting the number of people involved in an investigation;
 - 8.7.3 using external investigators if appropriate; and
 - 8.7.4 restricting access to email, electronic folders and physical files.
- 8.8 Any concerns in relation to confidentiality or complaint about a breach of confidentiality should be made to the Whistleblowing Officer. You may also lodge a complaint about breach of confidentiality in relation to the Qualifying Disclosure with an Australian regulator such as ASIC, APRA or the ATO for investigation.
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9 Whistleblower protection

- 9.1 Icon Engineering prohibits persons from engaging in **Detrimental Conduct** to whistleblowers.
- 9.2 **Detrimental Conduct** is conduct causing, or threatening to cause, detriment to a person who has disclosed or may make a Qualifying Disclosure where that actual or anticipated disclosure is part of the reason for the conduct, which may include (but is not limited to):
- 9.2.1 dismissal or injury of an employee, or alteration of the position or duties to an employee's disadvantage;
 - 9.2.2 discrimination between an employee and other employees of the same employer;
 - 9.2.3 harassment, intimidation, harm or injury to a person, including psychological harm; and/or
 - 9.2.4 damage to a person's property, reputation, business or financial position or any other damage to a person.
- 9.3 Sometimes conduct mentioned above may be warranted based on the circumstances, e.g. moving you to another office to protect you from serious detriment, or unrelated action to manage unsatisfactory work performance.
- 9.4 We will take reasonable precautions and conduct appropriate due diligence to protect you from Detrimental Conduct, including by:
- 9.4.1 assessing the risk of detriment against you and other persons when receiving the disclosure and thereafter;
 - 9.4.2 providing support and counselling services as required;
 - 9.4.3 implementing workplace measures;
 - 9.4.4 intervening should detriment occur;
 - 9.4.5 and/or offering a leave of absence or flexible workplace arrangements during the course of an investigation.
- 9.5 If you experience or receive a threat of Detrimental Conduct, Icon Engineering urges you to raise the issue with the Whistleblowing Officer. We will provide you with appropriate support and protection if we are notified of Detrimental Conduct.
- 9.6 If you suffer detriment (or the threat of detriment) caused by Icon Engineering failing to take reasonable precautions to prevent Detrimental Conduct as a result of an actual or potential disclosure of Disclosable Information, you may seek an order of compensation or another remedy through the Australian courts.
- 9.7 You will be protected from civil liability (e.g. for breach of your employment contract), criminal liability (e.g. prosecution for unlawfully releasing confidential information) and administrative liability (e.g. disciplinary action for making the disclosure) in relation to a Qualifying Disclosure. These protections do not grant immunity for any misconduct you might have engaged in that is revealed in your disclosure.
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- 9.8 A breach of this Policy by Icon Engineering officers or employees will be regarded as serious misconduct, leading to disciplinary action which may include termination of employment.

10 Public interest disclosure

- 10.1 If you have previously made a Qualifying Disclosure and want to make a further disclosure to a journalist or member of an Australian Parliament in the public interest, you will only be protected by this Policy and the Australian Whistleblower Legislation if:
- 10.1.1 at least 90 days have passed since a previous Qualifying Disclosure was made to ASIC, APRA or prescribed Commonwealth authority and following which you gave the original recipient of the Qualifying Disclosure (ASIC, APRA or prescribed Commonwealth authority) written notice that sufficiently identifies the original recipient and states that you intend to make a public interest disclosure;
 - 10.1.2 you do not have reasonable grounds to believe that action is being taken, or has been taken to address the matters to which the previous disclosure relates;
 - 10.1.3 you have reasonable grounds to believe making a further disclosure of information would be in the public interest; and
 - 10.1.4 the extent of the information disclosed in the public interest disclosure is no greater than is necessary to inform the recipient of the 'Disclosable Information'.
- 10.2 We strongly recommend obtaining independent legal advice before making a public interest or emergency disclosure (see paragraph 11).]

11 Emergency disclosure

- 11.1 If you have previously made a Qualifying Disclosure and want to make a further disclosure to a journalist or member of an Australian Parliament in the event of an emergency, you will be protected by this Policy and the Australian Whistleblower Legislation if:
- 11.1.1 a previous Qualifying Disclosure was made to ASIC, APRA or prescribed Commonwealth authority and following which you gave the original recipient of the Qualifying Disclosure (ASIC, APRA or prescribed Commonwealth authority) written notice that sufficiently identifies the original recipient and states that you intend to make an emergency disclosure;
 - 11.1.2 you have reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment; and
 - 11.1.3 the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the recipient of the substantial and imminent danger.

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12 Availability of this Policy

- 12.1 This Policy is available on ICON's wiki site and will be published on our web site.

12.2 Icon Engineering's officers and employees will receive training about this Policy. This Policy will be provided to every officer and employee who can read in their induction pack and the relevant officers and employees will be required to sign an acknowledgement that they have received and understand the content of this Policy.

12.3 For more information or if you have any questions, please contact the **Whistleblowing Officer** whose details are:

Name: David Field
Email: David.Field@iconeng.com.au
Address: Level 16, Forrest Centre, 221 St Georges Terrace Perth WA 6000

Note: If disclosure is made by paper mail, you should include words on the envelope to the effect that the content is personal and confidential.