

Whistleblower Policy

1. Purpose

Norquip Hire NQ Pty Ltd, (the **Company**) is committed to maintaining an environment where people feel safe to speak up on matters that concern them.

You are encouraged to speak up if you observe or suspect conduct that concerns you.

This Policy aims to provide clarity on the processes and protections provided by the Company regarding the disclosure of wrongdoing.

The Company must comply with the applicable obligations relating to the protection of whistleblowers in the *Corporations Act 2001* (Cth) (the **Corporations Act**) and the *Taxation Administration Act 1953* (Cth) (the **Tax Act**).

An individual can contact the General Manager, Chris Moyes, to seek accurate and confidential information about:

- (a) how this Policy works;
- (b) what this Policy covers; and
- (c) how a disclosure might be handled,

without making a disclosure.

2. Scope

This Policy applies to Whistleblowers, who can be current and former officers or employees of the Company (including employees who are permanent, full-time, part-time, fixed term or temporary, including casual employees, volunteers, managers and directors), as well as others with a connection to the Company, such as current and former contractors, consultants, service providers, business partners and suppliers of services or goods (whether paid or unpaid), an associate of the Company or a relative or dependant of such individuals or their spouse (e.g. a relative, dependant or spouse of a current or former employee, contractor or supplier).

3. Making a Disclosure

This Policy applies where:

- a) a disclosure of Reportable Conduct is made by a Whistleblower to an eligible recipient;
- b) a disclosure of Reportable Conduct is made by a Whistleblower to the Australian Securities and Investments Commission (**ASIC**), the Australian Prudential Regulation Authority (**APRA**) or a commonwealth authority prescribed by regulations;
- c) a disclosure is made by a Whistleblower has made an emergency disclosure or public interest disclosure under whistleblower protection laws.

For the purposes of the Tax Act, this Policy applies where:

- (a) a disclosure of Reportable Conduct is made by a Whistleblower to an eligible recipient;
- (b) a disclosure is made by a Whistleblower to the Commissioner of Taxation and the Whistleblower considers that the information may assist the Commissioner to their functions or duties under a taxation law in relation to the Company or an associate; or
- (c) a disclosure is made by a Whistleblower to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of this Part IVD of the Tax Act.

These disclosures qualify for protection under this Policy and whistleblowing laws, being the Corporations Act, or the Tax Act, where relevant. Disclosures that are not about these matters do not qualify for protection under the Corporations Act or the Tax Act.

The Company will assess whether a disclosure falls within the intended scope of this Policy. The Company has the discretion to determine that a disclosure will not be dealt with under this Policy, provided that the disclosure does not fall within the scope of applicable whistleblower legislation.

A Whistleblower can still qualify for protection even if the matter that is disclosed turns out to be incorrect.

4. Matters that should be reported

Any matter that a Whistleblower has reasonable grounds to suspect is Reportable Conduct should be disclosed in accordance with this Policy.

In respect of the Company, this could include, by way of example, misappropriation of funds, offering or accepting a bribe, theft, or failing to comply with regulatory requirements.

It is important to note that Reportable Conduct can include conduct that may not involve a contravention of a particular law, including information that indicates a significant risk to public safety even if it does not involve a breach of a particular law.

4.1 Personal work-related grievances

Personal work-related grievances are not covered under this Policy and should be reported to management as they may be protected under other legislation. Personal work-related grievances are grievances that relate to a Whistleblower's current or former employment or engagement and have, or tend to have, implications for the Whistleblower personally, and that do not have broader implications for the Company. For example:

- (a) an interpersonal conflict between the Whistleblower and another employee;
- (b) a decision that does not involve a breach of workplace laws;
- (c) a decision about the engagement, transfer or promotion of the Whistleblower; and/or
- (d) a decision to suspend or terminate the engagement of the Whistleblower, or otherwise to discipline the Whistleblower.

There may be situations where a disclosure about or including a personal work-related grievance still qualifies for protection. For example, if the disclosure includes information about misconduct — for example, where the Company has breached employment or other laws punishable by imprisonment for a period of 12 months or more, or the Company has engaged in conduct that represents a danger to the public.

5. Eligible recipients

Eligible recipients receive disclosures that qualify for protection. Only a disclosure made directly to an eligible recipient qualifies for protection under the Corporations Act, or the Tax Act, where relevant.

For the purposes of this Policy, an Eligible Recipient includes:

- (a) an officer or senior manager of the Company or related body corporate;
- (b) the internal or external auditor (including a member of an audit team conducting an audit), or actuary of the Company or related body corporate;
- (c) a person authorised by the Company to receive disclosures that may qualify for protection; and
- (d) for the purposes of the Tax Act, a registered tax agent or BAS agent (within the meaning of the *Tax Agent Services Act 2009* (Cth)) who provides tax agent services (within the meaning of that Act or BAS services within the meaning of that Act) to the Company, a person or body prescribed by regulation and any other employee or officer (within the meaning of the Corporations Act) of the Company who has functions or duties that relate to the tax affairs (within the meaning of section 14ZZT of that Act) of the Company.

For the purposes of this Policy, the General Manager is authorised by the Company to receive disclosures that may qualify for protection.

6. Public interest disclosures and emergency disclosures

Under certain circumstances disclosures can be made to a journalist or parliamentarian and qualify for protection. This is in situations where a Whistleblower makes a public interest disclosure or an emergency disclosure. There are strict requirements for each of these disclosures. It is important that a Whistleblower understands the criteria to ensure they qualify for protection.

The Company encourages individuals to seek independent legal advice before making a public interest disclosure or emergency disclosure.

7. Anonymity

Disclosures can be made anonymously and still qualify for protection. A Whistleblower can remain anonymous when making a disclosure, over the course of an investigation and after an investigation is finalised.

While Whistleblowers are encouraged to share their identity when making a disclosure, as it will make it easier for the Company to address the disclosure, they are not required to do so. If a Whistleblower does not share their identity, the Company will assess the disclosure in the same way as if the identity was known. However, there may be some practical limitations in conducting the investigation if there is an anonymous disclosure. Whistleblowers that make a disclosure anonymously are encouraged to engage in ongoing two-way communication with the Company, so the Company can ask follow-up questions or provide feedback.

A Whistleblower can refuse to answer questions that they feel could reveal their identity at any time, including during follow-up conversations. Measures that the Company may adopt to protect anonymity include *anonymised email addresses and pseudonyms*.

8. Confidentiality

The identity of the Whistleblower (or any information which would be likely to identify the Whistleblower) may only be disclosed if:

- (a) they give consent;
- (b) the matter is reported to the ASIC or the APRA or a member of the Australia Federal Police (*within the meaning of the Australian Federal Police Act 1979*);
- (c) the disclosure is made to a person or body prescribed by the regulations of the Corporations Act or Tax Act;
- (d) the matter is raised with a legal practitioner for the purpose of obtaining legal advice or representation about the law on whistleblowing under the Corporations Act; or
- (e) for the purposes of the Tax Act the disclosure is made to the Commissioner of Taxation.

The Company may disclose information contained in a disclosure with or without the Whistleblower's consent if:

- (a) the information does not include the Whistleblower's identity;
- (b) the Company has taken all reasonable steps to reduce the risk that the Whistleblower will be identified from the information; and
- (c) it is reasonably necessary for investigating the issues raised by the disclosure.

It is illegal to identify a Whistleblower, or disclose information that is likely to lead to the identification of the Whistleblower outside the exceptions identified above. A Whistleblower can lodge a complaint about a breach of confidentiality with a regulator, such as ASIC, APRA or the ATO for investigation.

These protections apply not only to internal disclosures but also to disclosures to legal practitioners, regulatory and other external bodies, and public interest and emergency disclosures that are made in accordance with the Corporations Act, or the Tax Act, where appropriate.

Measures that will be adopted by the Company to protect confidentiality include:

- (a) ensuring that materials relating to disclosures are stored securely; and
- (b) issuing reminders about the confidentiality requirements, including that an unauthorised disclosure of a Whistleblowers' identity may be a criminal offence.

9. Reporting

A disclosure should, where possible, be in writing and should contain, as appropriate, details of:

- (a) the nature of the alleged Reportable Conduct;
- (b) the person or persons responsible for the Reportable Conduct;
- (c) the facts on which the Whistleblower's belief that Reportable Conduct has occurred, and has been committed by the person named, are founded; and

- (d) the nature and whereabouts of any further evidence that would substantiate the Reportable Conduct, if known.

The Company has several channels for making a disclosure of Reportable Conduct.

9.1 Internal Reporting

A disclosure can be made to an Eligible Recipient within the Company. Eligible Recipients in relation to the Company are set out in clause 5 of this Policy. Reports to an Eligible Recipient must be made in person, by telephone or by email, and must inform the Eligible Recipient that the disclosure is being made under this Policy.

Contact details for Eligible Recipients:

Name and title	Contact details
Chris Moyes, General Manager	Email: chris.moyes@flexihire.com.au Phone: 0417 070 244

10. Investigating a disclosure

The Company will carry out a preliminary review of the Whistleblower disclosure and will decide whether the conduct raised qualifies for protection and should be investigated. The Company's response to a Whistleblower disclosure will vary depending on its nature (including the amount of information provided).

Investigations can be conducted both internally and externally.

All investigations will be thorough, objective, timely, fair and independent and all reasonable efforts will be made to preserve the confidentiality of an investigation. All efforts will be made to ensure information obtained is properly secured to prevent unauthorised access. Unauthorised release of information will be a breach of this Policy. This is a serious matter which may be dealt with under Company's disciplinary procedures. Appropriate records and documentation will be maintained for each step of the process.

The investigation process will vary depending on the nature of the disclosure and the amount of information provided. The Company will aim to conclude an investigation within *two* months of the disclosure.

The principles of procedural fairness (natural justice) will be observed, in particular where an adverse comment about a person is likely to be included in a report. Provided that there are no restrictions or other reasonable basis for doing so, the person affected will be given an opportunity to respond and any comments will be considered before the report is finalised.

The person or persons conducting the investigation shall be unbiased and conduct the investigation in an objective, timely and fair manner. The frequency and timeframe of the feedback will vary depending on the nature of the disclosure.

The extent of an investigation may be limited, for example, if the Company is unable to contact the Whistleblower because a disclosure was made anonymously.

The investigation will conclude with a report. To the extent permitted under applicable laws and if determined appropriate by the Company, the Company may inform the Whistleblower and/or a person against whom allegations have been made of the findings. Any report will remain the property of the Company. The method of reporting and documenting the findings will depend on the nature of the disclosure. There may be

circumstances where it is not appropriate to provide details of the findings or outcome to the Whistleblower and/or a person against whom allegations have been made.

11. Support and protections

Subject to considerations of the privacy of those against whom the allegations are made and customary practices of confidentiality, where possible, the Whistleblower will be kept informed of:

- (a) relevant progress of an investigation; and
- (b) relevant outcomes of an investigation.

All reasonable steps will be taken to ensure that the Whistleblower suffers no Detrimental Conduct for making a disclosure. The Company will act as it considers appropriate where such conduct is identified.

A person cannot engage in Detrimental Conduct towards a Whistleblower (or another person) in relation to a disclosure if:

- (a) the person believes or suspects that the Whistleblower (or another person) made, may have made, proposes to make, or could make, a disclosure that qualifies for protection; and
- (b) the belief or suspicion is the reason, or part of the reason, for the conduct.

In addition, a person cannot make a threat to cause Detrimental Conduct to a Whistleblower (or another person) in relation to a disclosure. A threat may be express or implied, or conditional or unconditional. A Whistleblower (or another person) who has been threatened in relation to a disclosure does not have to actually fear that the threat will be carried out.

Measures that will be adopted by the Company to protect from Detrimental Conduct include:

- (a) assessing the risk of Detrimental Conduct when a disclosure is made;
- (b) providing access to support services (where appropriate);
- (c) clear processes for making individuals aware of their responsibilities; and
- (d) clear procedures for lodging a complaint about suffering Detrimental Conduct.

Compensation and other remedies may be available through the courts if a person suffers loss, damage or injury because of a disclosure and the Company failed to take reasonable precautions and exercise due diligence to prevent Detrimental Conduct. A Whistleblower is protected from any administrative (e.g. disciplinary action), civil (e.g. legal action for breach of contract) or criminal liability (e.g. prosecution for unlawfully releasing information) in relation to their disclosure.

These protections apply not only to internal disclosures, but to disclosures to legal practitioners, regulatory and other external bodies, and public interest and emergency disclosures that are made in accordance with the Corporations Act, or the Tax Act, where appropriate.

Making a disclosure may not protect the Whistleblower from the consequences flowing from involvement in any wrongdoing itself. A person's liability for their own conduct is not affected by their disclosure of that conduct.

A Whistleblower may seek independent legal advice or contact regulatory bodies, such as ASIC, APRA or the ATO, if they believe they have suffered detriment.

Generally, where an investigation is conducted and the investigator believes there may be a case for an individual to respond, provided there are no restrictions or other reasonable basis for not doing so, the investigator must ensure that a person who is the subject of a disclosure:

- (a) is informed of the substance of the allegations;
- (b) is given a fair and reasonable opportunity to answer the allegations before the investigation is finalised;
- (c) has their response set out fairly in the report; and
- (d) is informed about the substance of any adverse conclusions in the report that affects them.

Measures that will be adopted to ensure fair treatment of individuals mentioned in a disclosure include:

- (a) handling disclosures confidentiality, where it is practical and appropriate and to the extent permitted by this Policy;
- (b) ensuring an investigation is objective, fair and independent; and
- (c) providing access to the Company's support services.

Nothing in this Policy is intended to restrict individuals from disclosing Reportable Conduct, providing information to, or communicating with a government agency, law enforcement body or a regulator in accordance with any relevant law, regulation or prudential standard applicable in a jurisdiction in which the Company operates.

12. Reasonable basis for making the disclosure

Unsubstantiated allegations that are found to have been made maliciously or knowingly false will be viewed seriously and may be subject to disciplinary action that could include dismissal, termination of service, or cessation of a service or client relationship.

Protection is not available where the disclosure is trivial or vexatious in nature with no substance. This will be treated in the same manner as a false report and may itself constitute Reportable Conduct.

Individuals who deliberately submit false reports will not be able to access the protections under the whistleblower protection laws. There may also be legal consequences if a Whistleblower makes a knowingly false report.

13. Breach

Any breach of this Policy will be taken seriously and may result in counselling and/or disciplinary action up to and including summary dismissal, or termination of services. An individual may also be exposed to criminal or civil liability for a breach of relevant legislation.

14. Miscellaneous

This Policy will be made available on the Company's website at www.norquiphire.com.au

This Policy may be changed, replaced or removed from time to time at the discretion of the Company. This Policy does not form part of any agreement between any person and the Company, nor does it constitute terms and conditions of any person's employment or engagement with the Company or provide a legal basis for claims against the Company.

15. Definitions

Detrimental Conduct means any actual or threatened conduct that could cause a detriment as a result of making a disclosure, including but not limited to:

- (a) termination of employment;
- (b) injury of an employee in their employment;
- (c) alteration of an employee's position or duties to their disadvantage;
- (d) harassment, bullying or intimidation;
- (e) personal or financial disadvantage;
- (f) unlawful discrimination;
- (g) harm or injury, including psychological harm;
- (h) damage to reputation;
- (i) damage to property;
- (j) damage to a business or financial position; and
- (k) any other conduct that constitutes retaliation.

Detrimental Conduct is not administrative action that is reasonable for the purpose of protecting a Whistleblower from detriment (e.g., moving a Whistleblower who has made a disclosure about their immediate work area to another office to prevent them from detriment) or managing a Whistleblower's unsatisfactory work performance in line with Company policies and procedures.

Reportable Conduct means information in relation to the Company or a related body corporate of the Company that concerns misconduct or an improper state of affairs or circumstances. This includes information that indicates any of the following:

- (a) a breach of legislation, including the Corporations Act;
- (b) illegal conduct (including theft or criminal damage against property);
- (c) unlawful or corrupt conduct, or an irregular use of company funds;
- (d) dishonest or fraudulent conduct;
- (e) negligence, default, breach of trust or breach of duty;
- (f) unethical conduct;
- (g) an offence against, or a contravention of, a provision of any of the following:
 - (i) the Corporations Act;
 - (ii) the *Australian Securities and Investments Commission Act 2001* (Cth);
 - (iii) the *Banking Act 1959* (Cth);

- (iv) the *Financial Sector (Collection of Data) Act 2001* (Cth);
 - (v) the *Insurance Act 1973* (Cth);
 - (vi) the *Life Insurance Act 1995* (Cth);
 - (vii) the *National Consumer Credit Protection Act 2009* (Cth);
 - (viii) the *Superannuation Industry Supervision Act 1993* (Cth); or
 - (ix) an instrument made under an Act referred to in this definition,
- (h) an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
 - (i) any conduct that represents a danger to the public or the financial system;
 - (j) any conduct that is prescribed by regulation; or
 - (k) for the purposes of the Tax Act, information that indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the Company or an associate and the information may assist the eligible recipient to perform functions or duties in relation to the tax affairs of the Company or an associate.

Whistleblower means an eligible person who makes a disclosure in accordance with, and in the manner described by, this Policy that qualifies for protection under the Corporations Act or the Tax Act.