

Whistle-Blower Policy  
NAT-ADPO21



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# Whistle-Blower Policy

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## 1. Purpose

Supagas is committed to the highest standards of legal, ethical and moral behaviour in the internal and external conduct of its business. If you are aware of possible wrongdoing, you are encouraged to speak up.

This Policy aims to:

- encourage all people in all levels of Supagas to disclose wrongdoing;
- ensure that if you disclose wrongdoing, you can do so safely, securely and with confidence that you will be protected and supported;
- ensure disclosures are dealt with appropriately and on a timely basis;
- outline the framework and procedures for receiving, investigating and addressing whistle-blower disclosures;
- support Supagas' values, Code of Conduct, long-term sustainability and reputation; and
- meet Supagas' legal and regulatory obligations.

This Policy is not intended to replace other reporting structures or grievance procedures such as those for dispute resolution, grievances, equal opportunity, discrimination, harassment or bullying.

This Policy has been developed in accordance with applicable legislation.

## 2. Who this Policy applies to

This Policy applies to 'eligible whistle-blowers'.

You will be an eligible whistle-blower if you are an individual who is, or has been, any of the following in relation to Supagas:

- an officer or employee.
- a supplier of services or goods to Supagas (whether paid or unpaid), including their employees;
- an associate of Supagas; and
- a relative, dependant or spouse of an individual in the 3 bullet points immediately above.

## 3. Qualification for protection as a whistle-blower

You will qualify for protection as a whistle-blower under the *Corporations Act 2001* (Cth) (**Corporations Act**) and this Policy if you are an 'eligible whistle-blower' in relation to Supagas and:

- you have made a disclosure of information relating to a 'disclosable matter' directly to:
  - an 'eligible recipient' (see section 5 of this Policy which outlines who is considered an 'eligible recipient' for the purposes of this Policy);
  - ASIC;
  - the Australian Prudential Regulation Authority (**APRA**);
  - or another Commonwealth body prescribed by regulation, including the Australian Federal Police; or
- you have made a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistle-blower provisions in the Corporations Act; or
- you have made an 'emergency disclosure' or 'public interest disclosure' (see section 6 of this Policy which outlines what constitutes an 'emergency disclosure' or 'public interest disclosure').

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## 4. Disclosable matter

A Disclosable Matter involves information relating to Supagas or a related body corporate of Supagas, that you have reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances.

Examples of Disclosable Matters include:

- illegal conduct, such as dealing in or use of illicit drugs, violence or threatened violence, and criminal damage against property;
- conduct that results in an improper loss of Supagas' assets (such as theft, money laundering or misappropriation of Supagas' funds);
- actual or suspected corruption and/or fraud, such as offering or accepting a bribe;
- breach of legislation or regulations, including the Corporations Act and the *Taxation Administration Act 1953* (Cth);
- an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
- conduct that unreasonably endangers the health and safety of people or the environment;
- engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure;
- conduct that is unethical or that is a dishonest or wilful breach of Supagas' policies, procedures or Code of Conduct; or
- information that indicates a danger to the public or a danger to the financial system.

'Reasonable grounds' means that a reasonable person in your position would also suspect the information indicates misconduct or a breach of the law.

If you are an eligible whistle-blower you can still qualify for protection even if your disclosure turns out to be incorrect. Disclosures that are not about disclosable matters do not qualify for protection under this Policy or under the Corporations Act.

## 5. Who you can make a disclosure to

You are encouraged to make a disclosure to Supagas' Chief Compliance Officer in the first instance. This would allow Supagas to identify and address any wrongdoing as early as possible and to help build confidence and trust in Supagas' Whistle blower Policy, processes and procedures.

Supagas' Chief Compliance Officer is Richard Seneviratne. Mr Seneviratne's contact details are:

Email: [richardseneviratne@supagas.com.au](mailto:richardseneviratne@supagas.com.au)

Phone: +61 0490 123 559

If the disclosure relates to Supagas' Chief Compliance Officer, you should make a disclosure to Supagas' external authorised representative, Mr Alistair Little, Partner at HWL Ebsworth Lawyers. Mr Little's contact details are:

Email: [alittle@hwle.com.au](mailto:alittle@hwle.com.au) Phone: +61 (0)2 9334 8682

It is Supagas' preference that you raise any disclosures to Supagas' Chief Compliance Officer or Mr Alistair Little. However, in order to qualify for protection under the Corporations Act, you may also make a disclosure directly to an 'eligible recipient'.

An 'eligible recipient' includes:

- an officer (director or secretary) of Supagas or related body corporate of Supagas;
- a senior manager (i.e. a member of the Supagas executive committee);
- an internal or external auditor of Supagas or related body corporate, this includes a member of an audit team conducting an audit;
- an actuary of Supagas or related body corporate of Supagas;
- an employee or officer of Supagas who has functions or duties that relate to the tax affairs of the company (if the Disclosable Matter relates to the tax affairs of the company);
- ASIC;
- APRA;
- the ATO;
- a Commonwealth body prescribed by regulation; or
- a legal practitioner, for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistle-blower provisions in the Corporations Act.

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**6. Public Interest disclosures and emergency disclosures**

You can make a protected public interest or emergency disclosure to a journalist or parliamentarian under certain circumstances.

A ‘public interest disclosure’ is the disclosure of information to a journalist or a parliamentarian, where:

- at least 90 days have passed since you made the disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation; and
- you do not believe, on reasonable grounds, that action is being, or has been taken, to address the matters the subject of the disclosure; and
- you have reasonable grounds to believe that making a further disclosure of the information is in the public interest; and
- before making the public interest disclosure, you have given written notice to the body to which the previous disclosure was made that:
  - i. includes sufficient information to identify the previous disclosure; and
  - ii. states that you intend to make a public interest disclosure; and
- the extent of the information disclosed in the public interest disclosure is no greater than is necessary to inform of the misconduct or improper state of affairs or circumstances.

An ‘emergency disclosure’ is the disclosure of information to a journalist or parliamentarian, where:

- you have previously made a disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation;
- 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;
- before making the emergency disclosure, you have given written notice to the body to which the disclosure was made that:
  - i. includes sufficient information to identify the previous disclosure; and
  - ii. states that you intend to make an emergency disclosure; and
- the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.

You should contact an independent legal adviser before making a public interest disclosure or an emergency disclosure.

**7. Anonymous disclosure**

You can choose to remain anonymous while making a disclosure, over the course of an investigation and after an investigation is finalised. You can refuse to answer questions that you feel could reveal your identity at any time, including during follow-up conversations.

Should you wish to remain anonymous, please maintain ongoing two-way communication with Supagas, so Supagas can ask follow-up questions or provide feedback. Supagas may not be able to undertake an investigation if it is not able to contact you (e.g. if a disclosure is made anonymously and you have refused to provide, or have not provided, a means of contacting you).

Supagas has the following measures and/or mechanisms for protecting anonymity:

- communication with you will be through anonymous telephone hotlines and anonymised email addresses; and
- you may adopt a pseudonym for the purpose of your disclosure.

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## 8. Personal work related grievances

This Policy and the whistle-blower protections under the Corporations Act do not apply to disclosures that relate solely to personal work-related grievances.

Personal work-related grievances are those that relate to your current or former employment and have, or tend to have, implications for you personally, but do not:

- have any significant implications for Supagas (or a related body corporate of Supagas); or
- relate to any conduct, or alleged conduct, about a Disclosable Matter.

Examples include:

- an interpersonal conflict between you and another employee;
- a decision that does not involve a breach of workplace laws;
- a decision:
  - i. about your engagement, transfer or promotion;
  - ii. about your terms and conditions of your employment or engagement; or
  - iii. to suspend or terminate your employment or engagement, or otherwise to discipline you.

A personal work-related grievance may still qualify for protection if it includes information about misconduct or an improper state of affairs or the information about misconduct includes or is accompanied by a personal work-related grievance (mixed report).

Supagas' Personal Grievance and Complaints Policy sets out how you can raise a personal work-related grievance.

## 9. False reporting

You are strongly discouraged from making a false report (i.e. a report that you know to be untrue).

If it is found that that you knowingly, maliciously or recklessly made a false report, you may be in breach of the Code of Conduct and this will be considered a serious matter that may result in disciplinary action, including up to termination. There may also be legal consequences if you knowingly make a false report.

## 10. Process when a disclosure is received

An eligible recipient (other than the Supagas Chief Compliance Officer) who receives a disclosure must:

- promptly review the disclosure; and
- ensure the disclosure is investigated where appropriate by Supagas' Chief Compliance Officer or external authorised representative (where appropriate); or
- report the alleged misconduct or improper state of affairs or circumstances to ASIC, APRA or the Australian Federal Police (where appropriate) and cooperate with such entities so far as is lawfully required.

If the conduct raised in a disclosure does not constitute a protected disclosure under this Policy, Supagas' Chief Compliance Officer or external authorised representative (where appropriate) will notify the person disclosing the information of any other processes outside those in this Policy that can be taken to address the allegations.

## 11. Investigation

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Following receipt of a disclosure, Supagas will assess each disclosure to determine whether it qualifies for protection; and a formal, in-depth investigation is required.

If Supagas determines that an investigation is to be conducted, Supagas will determine:

- the nature and scope of the investigation;
- the person(s) to be appointed as the investigator. The investigator may be an employee appointed by Supagas to conduct the investigation, or Supagas may appoint an independent external investigator to conduct the investigation; and
- the anticipated timeframe for the investigation.

Where an investigation is conducted in relation to a protected disclosure that you have made, the investigator will:

- provide written notice to you and any person the subject of the disclosure that an investigation has been commenced into the disclosure;
- conduct a thorough investigation into the misconduct or improper state of affairs or circumstances which is the subject of the disclosure;
- maintain your confidentiality, privacy and anonymity in accordance with this Policy;
- communicate with you, any person the subject of the disclosure and/or any other witnesses about the status and progress of the investigation where necessary; and
- document the findings of the investigation, and where required, provide a written report to the Board of Supagas which outlines the investigator's findings and provides recommendations (where appropriate).

The investigation process will vary depending on the nature of the disclosure.

All employees and contractors (including the whistle-blower, any person who is the subject of a disclosure, and any witnesses) must cooperate with the investigation, and may be required where necessary to answer questions or provide evidence.

The whistle-blower, any person who is the subject of a disclosure, and any witnesses must maintain confidentiality over the investigation, and must not disclose any information provided to them in the course of the investigation to any other person.

## 12. Review of investigation

If you are not satisfied with the outcome of the investigation on reasonable grounds, you may make a request to Supagas' Chief Compliance Officer that a review be conducted into whether Supagas' policy, processes and procedures were properly complied with during the investigation.

Your request must be supported by written reasons. Supagas' Chief Compliance Officer will have an external legal practitioner review your request.

Supagas is not obliged to reopen an investigation and maintains discretion as to whether a review will be conducted. Supagas can dismiss a review if it finds that:

- the investigation was conducted properly; or
- that new information is not available; or
- that new information would not change the findings of the investigation.

## 13. Confidentiality

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If you have made a protected disclosure in accordance with this Policy, Supagas assures that it will maintain confidentiality in relation to your identity, and will not disclose information that is likely to lead to your identification, subject to the following exceptions:

- (a) Supagas may disclose your identity to:
  - ASIC, APRA, or a member of the Australian Federal Police; or
  - a legal practitioner (for the purposes of obtaining legal advice or legal representation about the whistle-blower provisions in the Corporations Act); or
  - to a person or body prescribed by regulations; or
- (b) Supagas may disclose your identity with your consent.

Supagas can disclose the information contained in a protected disclosure if:

- the information does not include your identity; and
- Supagas has taken all reasonable steps to reduce the risk that you will be identified from the information (e.g. by removing your name, position title and other identifying details); and
- it is reasonably necessary to disclose the information for the purposes of investigating the issues raised in the disclosure.

You can lodge a complaint with Supagas about an alleged breach of confidentiality by contacting Supagas' Chief Compliance Officer.

People may be able to guess your identity if:

- you have previously mentioned to other people that you are considering making a disclosure;
- you are one of a very small number of people with access to the information; or
- the disclosure relates to information that you have previously been told privately and in confidence.

### 14. Your support and practical protections

Supagas will take the following measures and use the following mechanisms to ensure that your identity remains confidential (where applicable):

#### Reducing the risk that the discloser will be identified from the information contained in a disclosure

- you will be referred to in a gender-neutral context; and
- where possible, you will be contacted to identify certain aspects of the disclosure that could inadvertently identify you.

#### Secure record-keeping and information-sharing processes

- all paper and electronic documents and other materials relating to disclosures will be stored securely;
- access to all information relating to a disclosure will be limited to those directly involved in managing and investigating the disclosure;
- only a restricted number of people who are directly involved in handling and investigating a disclosure will be made aware of a discloser's identity or information that is likely to lead to the identification of the discloser;
- communications and documents relating to the investigation of a disclosure will not be sent to an email address or to a printer that can be accessed by other staff; and
- each person who is involved in handling and investigating a disclosure will be reminded about the confidentiality requirements, including that an unauthorised disclosure of a discloser's identity may be a criminal offence.

### 15. Fair treatment of individuals mentioned in a disclosure

Supagas will take the following measures and use the following mechanisms to ensure that individuals mentioned in a disclosure are treated fairly (where applicable):

- disclosures will be handled confidentially, subject to the exceptions outlined in Part 13 of this Policy;
- each disclosure will be assessed and may be the subject of an investigation;
- when an investigation needs to be undertaken, the process will be objective, fair and independent;
- an employee who is the subject of a disclosure will be advised about the subject matter of the disclosure as and when required by principles of natural justice and procedural fairness and prior to any actions being taken; and
- an employee who is the subject of a disclosure may contact Supagas' support services (e.g. counselling).

### 16. Your legal protections

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Supagas and its employees, officers and directors must not engage in 'detrimental conduct' against a person (or another person) because they believe or suspect that the person made, may have made, proposes to make or could make a disclosure that qualifies for protection under this Policy.

In addition, a person must not make a threat to cause detriment to a person (or another person) in relation to a disclosure that qualifies for protection under this Policy. A threat may be express or implied.

Examples of 'detrimental conduct' include the following:

- dismissal;
- injury suffered by you in your employment;
- alteration of your position or duties to your disadvantage;
- discrimination between you and other employees;
- harassment or intimidation; harm or injury to you, including psychological harm;
- damage to your property;
- damage to your reputation;
- damage to your business or financial position; or
- any other damage to you.

The following will not be considered 'detrimental conduct':

- administrative action that is reasonable for the purpose of protecting you from detriment (e.g. moving you to another office to prevent you from detriment where you have made a protected disclosure under this Policy); and
- managing your unsatisfactory work performance (if any), if the action is in line with Supagas' performance management framework.

Any persons who are subject to detrimental conduct or have been threatened with detrimental conduct, should make a report to Supagas' Chief Compliance Officer.

Where a report of detrimental conduct or threat of detrimental conduct involves Supagas' Chief Compliance Officer, the report should be made to Supagas' external legal advisor.

Where a report of detrimental conduct or threatened detrimental conduct is made, Supagas' Chief Compliance Officer will:

- record details of the incident;
- provide guidance to the person of his or her rights; and
- determine the appropriate response to be taken against the person who engaged in or threatened to engage in detrimental conduct, in accordance with this Policy, and any other applicable Supagas policies and applicable legislation.

Supagas will take the following measures and use the following mechanisms to protect you from detrimental conduct (where applicable):

- assess the risk of detriment against you and other persons (e.g. other staff who might be suspected to have made a disclosure), which will commence as soon as possible after receiving a disclosure of the detrimental conduct;
- provide support services (including counselling services) to persons who are subject to detrimental conduct or threatened detrimental conduct;
- implement strategies to help you minimise and manage stress, time or performance impacts, or other challenges resulting from the disclosure or investigation into detrimental conduct or threatened detrimental conduct;
- implement actions to protect you from risk of detriment (e.g. Supagas may allow you to perform your duties from another location, reassign you to another role at the same level, make other modifications to your workplace or the way you perform your work duties, or reassign or relocate other staff involved in the disclosable matter);
- implement processes to ensure that management are aware of their responsibilities to maintain confidentiality where a disclosure of detrimental or threatened detrimental conduct is made, address the risks of isolation or harassment; and
- manage conflicts, and ensure fairness when managing the performance of, or taking other management action relating to you.

Supagas takes all instances of victimisation seriously. Employees and/or contractors who engage in or threaten to engage in detrimental conduct may be subject to disciplinary action, including up to termination of their engagement or employment.

Persons who engage in detrimental conduct may also be subject to penalties under applicable legislation.

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## 17. Compensation

You can seek compensation and other remedies through the courts if:

- you suffer loss, damage or injury because of detrimental conduct; and
- Supagas failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

Supagas encourages you to seek independent legal advice about your entitlement in this regard.

## 18. Protection from civil, criminal and administrative liability

If you make a protected disclosure, you are protected from any of the following in relation to your disclosure:

- civil liability (e.g. any legal action against you for breach of an employment contract, duty of confidentiality or another contractual obligation);
- criminal liability (e.g. attempted prosecution of you for unlawfully releasing information, or other use of the disclosure against you in a prosecution (other than for making a false disclosure)); and
- administrative liability (e.g. disciplinary action for making the disclosure).

The protections do not grant immunity for any misconduct you have engaged in that is revealed in your disclosure.

## 19. Accessing the Policy

This Policy will be made available to Supagas' officers and employees in the following ways:

- the Policy will be posted on Supagas' staff intranet; and
- the Policy will be incorporated into employees induction information packs and training for new starters.

## 20. Audit and Review

Supagas reserves the right to vary, replace or terminate this policy as required from time to time. This policy is subject to audit when required by the audit plan or requested by the Chief Compliance Officer. Changes and review must follow IMS-12-NAT Management of Controlled Documents

DocuSigned by:

*Erol Arican*

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Erol Arican

Managing Director

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