

 <b>GOLDWIND</b>	<b>GWA-CO-POL-0012</b> <b>Whistleblower Policy</b>	<b>Version 1.0</b>	<b>Review Date: 01/01/22</b>
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# GOLDWIND AUSTRALIA

# WHISTLEBLOWER POLICY

**Document Approvals**

Version	Date	Reason for Issue	Author	Checked	Approved
1.0	01/01/20	First Release	C Williamson	LH, JH	

## 1. Terms and Definitions

- **APRA** means the Australian Prudential Regulation Authority;
- **ASIC** means the Australian Securities and Investments Commission
- **Company** means Goldwind Australia Pty Ltd and its related entities
- **Whistleblowing Legislation** means Pt 9.4AAA of the *Corporations Act 2001 (Cth)* and Pt IVD of the *Taxation Administration Act 1953 (Cth)*

## 2. Policy statement

### Introduction

The Company is committed to the highest standard of conduct and ethical behaviour in its business activities and to promoting and supporting a culture of corporate compliance and honest and ethical behaviour.

The Company encourages the reporting of suspected unethical, illegal, fraudulent, corrupt or dishonest conduct and shall ensure that those who promptly report may do so with confidence and without fear of intimidation, ramifications or adverse consequences.

This whistleblowing policy relates to the protection of those 'speaking-up' about misconduct (also known as 'whistleblowers') and how the Company will respond to reports of misconduct.

### Interaction with the Whistleblowing Legislation

There are specific provisions under Australian legislation which provide whistleblowers with legal rights in relation to certain types of disclosures, being the Whistleblowing Legislation.

For further detail on the Whistleblowing Legislation, officers and employees should refer to the text of this legislation. This Policy is not intended to override any rights or obligations officers and employees may have under the Whistleblowing Legislation.

### Who does this policy apply to?

The Whistleblowing Legislation provides protections for certain whistleblowers in certain circumstances, and the Company is committed to recognising and upholding those protections.

A whistleblower is a person related to the Company and who reports information that might show misconduct or other inappropriate activity that has occurred within the Company.

A person related to the Company who falls in to one or more of the following categories may be eligible for whistleblower protection under the Whistleblowing Legislation (an **eligible person**):

- a director or officer of the Company;



- an employee of the Company;
- a contractor of the Company who has supplied goods or services to the Company;
- an employee of a contractor of the Company who has supplied goods or services to the Company; or
- a spouse, relative or dependent of one of the persons referred to above.

**What disclosures are covered by this policy?**

This policy applies if any eligible person knows of information and has reasonable grounds to suspect the information concerns:

- "misconduct" (defined in the Whistleblowing Legislation as fraud, negligence, default, breach of trust and breach of duty); or
- "an improper state of affairs or circumstances" (undefined in the Whistleblowing Legislation), in relation to the Company.

The information can be about the Company or a director, officer or employee of the Company who has engaged in conduct that:

- breaches the Corporations Act;
- breaches other financial sector laws enforced by ASIC or APRA;
- breaches an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months; or
- represents a danger to the public or the financial system.

The following are examples of disclosable types of wrongdoing:

- illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property;
- fraud, money laundering or misappropriation of funds;
- offering or accepting a bribe;
- financial irregularities; or
- failure to comply with, or breach of, legal or regulatory requirements.

It should also be noted that:

- disclosable matters include conduct that may not involve a contravention of a particular law; and
- a discloser can still qualify for protection even if their disclosure turns out to be incorrect.

A disclosure of information by an individual concerning a personal work-related grievance does **not** qualify for whistleblower protection (except where the grievance is about a breach of the Whistleblowing Legislation). In particular, 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 will not qualify where it does not have significant implications for the Company. Examples are:

- 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.

All work-related grievances of this nature should be raised to the Goldwind Australia Human Resources Team using [humanresources@goldwindaustralia.com](mailto:humanresources@goldwindaustralia.com). A personal work-related grievance will only qualify for protection under the Whistleblowing Legislation if:

- it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance;
- the Company has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the discloser's personal circumstances;
- the discloser suffers from or is threatened with detriment for making a disclosure ; or
- the discloser seeks external legal advice or legal representation about the operation of the Whistleblowing Legislation.

Whistleblowers must have reasonable grounds for the claims made in their disclosures. Where it is shown that a person making a report has made malicious, false or vexatious allegations of improper conduct, then the making of that report will be considered a serious matter and may render the person concerned subject to disciplinary proceedings which may include a formal warning or termination of employment. However no action will be taken against an employee who makes a report, based on reasonable grounds to suspect misconduct or an improper state of affairs, which is not substantiated in a subsequent investigation.

#### **Who can a disclosure be made to?**

An eligible person will have legal protection under the Whistleblowing Legislation and this policy if they disclose the appropriate information to:

- a person authorised by the Company to receive whistleblower disclosures (a **Whistleblower Protection Officer**);
- a director, company secretary, company officer or senior manager of the Company;
- an auditor, or a member of the audit team, of the Company;
- an actuary of the Company;
- ASIC or APRA; or
- an external lawyer (for the purposes of obtaining legal advice or representation in relation to the operation of the Whistleblowing Legislation).

The Company encourages a discloser in the first instance to make a disclosure to one of the Whistleblower Protection Officers identified in section 6 of this policy.

There is no requirement for a discloser to identify him or herself for a disclosure to qualify for protection under the Whistleblowing Legislation and so disclosures can be made anonymously.

If a discloser requires additional information before making a disclosure, the Company encourages the discloser to contact the Goldwind Australia Head of People & Culture.

An eligible person will also have legal protection under the Whistleblowing Legislation if they disclose the appropriate information to a journalist or a member of parliament but only in the following limited circumstances:

- **Public Interest Disclosure:** the discloser has:
  - previously made a protected disclosure to ASIC or APRA;
  - no reasonable grounds to believe that after at least 90 days, action has been taken to address the concern;
  - reasonable grounds to believe disclosing to a journalist or parliamentarian would be in the public interest; and
  - given notice to ASIC or APRA of their intention to make the disclosure.
- **Emergency Disclosure:** the discloser has:
  - previously made a protected disclosure to ASIC or APRA;
  - 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
  - given notice to ASIC or APRA of their intention to make the disclosure.

For both Public Interest and Emergency Disclosures, the extent of the information disclosed must be no greater than is necessary to appropriately inform the recipient of the relevant misconduct or substantial imminent danger.

Unless a disclosure is being made in accordance with the above requirements, speaking to a journalist or a member of parliament about confidential information in relation to the Company without authorisation is not permitted and may be a disciplinary offence.

#### **How do I make a disclosure?**

An eligible recipient should directly contact one of the Whistleblower Protection Officers identified in section 6 of this policy,

Disclosures are most useful when they include key information that offers actionable insight.

Disclosures should include as much of the following information as possible if known by the person reporting the misconduct:

- **What occurred** – describe the act that is suspected or has been witnessed. It is useful to also describe what should have happened, so the report taker is clear about the nature of misconduct being described. Report what occurred; the sequence of events leading up to witnessing the act; steps observed and any actions taken to confirm suspicions or observations;
- **How the misconduct was executed** – describe any factors that may have enabled the

misconduct or contributed to misconduct going undetected, being concealed or being previously unidentified;

- **Where it occurred** – the physical location/address that the misconduct occurred; the work location of those perpetrating misconduct or the location where the misconduct was observed;
- **When the misconduct occurred** – key dates of actions suspected or observed relating to the misconduct being disclosed. If a series of events occurred, offer these in chronological order if possible; and
- **Who was involved** – offer names and job titles of those associated with the misconduct if known or information that may help identify those that may have been associated with the misconduct. Also offer names of others that may have witnessed or played a role in the acts being reported.

There is no time limit associated with making whistleblowing disclosures. However, the sooner misconduct is reported and the more likely it is that reliable evidence will be able to be gathered as part of any investigation and the Company can address the matter.

There may be limitations regarding legal action that can be taken in response to proven allegations but this should not deter whistleblowers from making a disclosure about misconduct they have reasonable grounds to believe occurred. All disclosures can assist the Company to refresh risk management monitoring, training and controls.

Whistleblowers are able to make an anonymous disclosure and they will still be entitled to the protections set out in this policy and under the Whistleblowing Legislation if the other requirements for making the disclosure are complied with. However, if the whistleblower's identity is not provided when making a whistleblowing report this:

- will prevent the Company from re-contacting the whistleblower confidentially to clarify or confirm information supplied;
- may impact on the Company's ability to proceed with investigation - if there are gaps in information supplied that cannot be clarified directly in confidence with a whistleblower;
- will prevent the Company from updating the whistleblower on the Company's efforts taken in response to their disclosure; and
- may affect the Company's ability to take steps to protect the whistleblower from detriment.

If a whistleblower wants to maintain complete anonymity when making a disclosure, we suggest the whistleblower submits their disclosure on an anonymous basis by:

- submitting their disclosure from a computer not connected to the Company's network;
- if making the disclosure by phone, calls from an unlisted number;
- if submitting an email, uses a private email address (e.g. like Gmail or another external email provider) – not one connected to the Company's network; and
- refrains from telling others that they have filed a whistleblowing disclosure.

Even if a whistleblower does not make the disclosure on an anonymous basis the person receiving the

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report is not permitted to reveal the identity of the whistleblower, or information that is likely to lead to the identification of the whistleblower, except for in certain circumstances as set out below.

If you are external to the Company and wish to make a disclosure, please contact the Goldwind Australia Head of People of Culture on [jameshanlon@goldwindaustralia.com](mailto:jameshanlon@goldwindaustralia.com).

The Company recognises that making a disclosure as a whistleblower can be stressful. If a person who makes a disclosure is an employee of the Company, they may access the Employee Assistance Program Drake EAP on 1300 135 600, and may also request additional support. While the Company may not be able to provide the same level of counselling support to other whistleblowers, the Company will look at ways to provide support to the extent reasonably possible.

**What about if I receive a disclosure?**

If you receive a disclosure from an eligible person and you are not a director, company secretary, company officer or senior manager of the Company, then you should immediately contact one of the Whistleblower Protection Officers identified in section 6 of this policy. This is important in order to ensure that you are equally protected under the Whistleblowing Legislation.

**How will disclosures be investigated?**

The Company will investigate all disclosures made by a person under this policy, as is appropriate, as soon as reasonably practicable after the disclosure has been made. The Whistleblower Protection Officer may, with the consent of the whistleblower, appoint an internal or external person/(s) to assist in the investigation of a disclosure.

The investigation will be conducted independently of any person who is the subject of the disclosure. Where appropriate, such persons will be informed of the allegations and provided with the opportunity to respond.

While the particulars of the investigation process will be determined by the nature and substance of the disclosure, if the disclosure is not anonymous, the Whistleblower Protection Officer or investigator will contact the whistleblower as soon as practicable upon receipt of the disclosure to discuss the investigation process including who may be contacted and such other matters as are relevant to the investigation.

Where appropriate, the Company will provide feedback to the whistleblower regarding the progress and/or outcome of the investigation.

A discloser can choose to remain anonymous over the course of the investigation and after the investigation is finalised. A discloser can refuse to answer questions that they feel could reveal their identity at any time, including during follow-up conversations. We suggest that a discloser who wishes to remain anonymous should maintain ongoing two-way communication with the Company, so the

Company can ask follow-up questions or provide feedback.

The Company will take the following measures to protect a discloser's anonymity (where appropriate):

- communication with a discloser will be through anonymous telephone hotlines or anonymised email addresses; and
- a discloser may adopt a pseudonym for the purpose of their disclosure as this may be appropriate in circumstances where the discloser's identity is known to their supervisor or the Whistleblower Protection Officer but the discloser prefers not to disclose their identity to others.

Where a disclosure is submitted entirely anonymously with no further contact, the Company will conduct the investigation based on the information provided.

The findings from an investigation will be documented and reported to the Company's senior management team, whilst preserving the confidentiality of the discloser (although the method for documenting and reporting the findings will depend on the nature of the disclosure). Although generally the findings from an investigation will be provided by the Company to the discloser, there may be circumstances where it may not be appropriate to provide details of the outcome to the discloser. Any findings of the investigation related to criminal activity will be reported to the police and/or appropriate regulators.

If a whistleblower at any stage has any concerns in the way the investigation is being conducted, then they should report their concerns to the Goldwind Australia Head of People & Culture so that these matters may be addressed.

### **What legal protections are given to whistleblowers?**

#### **(a) Detrimental conduct protection**

A person cannot engage in conduct that causes detriment to a discloser (or another person), in relation to a disclosure, if:

- the person believes or suspects that the discloser (or another person) made, may have made, proposes to make or could make a disclosure that qualifies for protection; and
- 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 detriment to a discloser (or another person) in relation to a disclosure. A threat may be express or implied, or conditional or unconditional. A discloser (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.

If an eligible person makes a disclosure that qualifies for protection they will not be subject to any disciplinary or other detrimental action by the Company. This includes (but is not limited to) protection from:



- termination of employment;
- disciplinary action;
- performance management;
- bullying or harassment; or
- unlawful discrimination.

The Company will ensure that no person on its behalf victimises or threatens detrimental action against a person because of such a disclosure. Any suspected adverse or detrimental treatment in this regard should be reported to the Goldwind Australia Head of People & Culture so that these matters may be addressed. The Company will endeavour to respond promptly to any complaints raised by parties who are the subject of a disclosure where such party has concerns about unfair treatment in the context of assessment of, and investigation into the reportable conduct.

The Company may take any number of practical actions to protect a discloser from the risk of detrimental conduct, for example, the Company may:

- allow the discloser to perform their duties from another location;
- reassign the discloser to another role at the same level;
- make other modifications to the discloser's workplace or the way they perform their work duties; or
- reassign or relocate other staff involved in the disclosable matter.

For clarity, the following are examples of actions that are **not** considered detrimental conduct:

- administrative action that is reasonable for the purpose of protecting a discloser from detriment (e.g. moving a discloser who has made a disclosure about their immediate work area to another office to prevent them from detriment); and
- managing a discloser's unsatisfactory work performance, if the action is in line with the Company's performance management framework.

A disclosure may seek independent legal advice or contact ASIC, APRA or the ATO if they believe they have suffered from detrimental conduct.

#### (b) Identity protection

The Company will not disclose the identity of the discloser or any information that is likely to lead to the identification of the discloser without the discloser's consent.

The Company will take the following measures to protect the confidentiality of a discloser's identity (where applicable):

- all personal information or reference to the discloser witnessing an event will be redacted;
- the discloser will be referred to in a gender-neutral context;
- where possible, the discloser will be contacted to help identify certain aspects of their disclosure that could inadvertently identify them; and
- disclosures will be handled and investigated by qualified staff.

- 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 (subject to the discloser's consent) 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 to 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.

The Company may only pass on information concerning the content of the disclosure if:

- the information does not include the discloser's identity;
- the Company has taken all reasonable steps to reduce the risk that the discloser will be identified from the information; and
- it is reasonably necessary for investigating the issues raised in the disclosure.

The Company may only pass on information concerning the content of the disclosure externally without the discloser's consent:

- to ASIC, APRA, the Australian Federal Police or to a Commonwealth authority, or a state or territory authority, for the purpose of assisting the authority in the performance of its functions or duties; and/or
- to a lawyer to obtain legal advice or legal representation in relation to the operation of the Whistleblowing Legislation.

**It is illegal for a person to identify a discloser or disclose information that is likely to lead to the identification of the discloser otherwise than in accordance with the above.** Any suspected breach of confidentiality in this regard should be reported to the Goldwind Australia Head of People & Culture so that this matter may be addressed. If unsatisfied with this result, a discloser may lodge a further complaint with ASIC, APRA or the ATO for further investigation.

#### **(c) Compensation and other remedies**

A discloser (or any other employee or person) can seek compensation and other remedies through the courts if:

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

We encourage disclosers to seek independent legal advice on the above.



(d) Legal immunity

A discloser will not be subject to any civil, criminal or administrative liability for making the disclosure. No contractual or other remedy may be enforced against them on the basis of their disclosure. However, there is no immunity from any action in relation to misconduct that the whistleblower was involved in, but the qualifying disclosures will be inadmissible in relation to any such proceedings.

**How will the employees that are the subject of a disclosure be treated?**

The Company is also committed to ensuring the fair treatment of employees and other persons engaged by the Company who are mentioned in disclosures, or to whom such disclosures relate. Fair treatment of those persons implicated in a misconduct disclosure includes but is not limited to the following:

- the opportunity to be 'heard' on, and respond to the allegations as against them before any adverse findings are made against them; and
- the opportunity to have their responses considered by the Company and, in appropriate circumstances, investigated.

During any investigation into a disclosure, the Company extends support and protection to employees, officers and others engaged by the Company and implicated in the disclosure until such investigation has concluded and claims have been proven or dismissed. Any suspected adverse or detrimental treatment in this regard should be reported to the Goldwind Australia Head of People & Culture so that these matters may be addressed.

The Company will endeavour to respond promptly to any complaints raised by parties who are the subject of a disclosure where such party has concerns about unfair treatment in the context of assessment of, and investigation into the disclosure.

### 3. Scope and coverage

This policy applies to the Company and every individual person who works for the Company. The policy does not form part of the terms of employment or engagement of any employee or individual contractor.

### 4. Purpose and intended outcomes

The policy is developed and implemented to ensure the Company complies with its legal obligations under the Whistleblowing Legislation.

This policy is important to the Company and is intended to:

- provide better protections for individuals associated with the Company who disclose wrongdoing;
- improve the whistleblowing culture of the Company and increase transparency in how the

Company handles disclosures of wrongdoing;

- encourage more disclosures of wrongdoing within the Company; and
- deter wrongdoing, promote better compliance with the law and promote a more ethical culture within the Company, by increasing awareness that there is a higher likelihood that wrongdoing will be reported.

A copy of this policy will be made available to all officers and employees by way of the Static Reference Document Register on the Company's sharepoint and to all external parties by way of the Goldwind Australia website.

## 5. Responsibilities


The following persons are hereby authorised by the Company to receive disclosures that may qualify for protection under the Whistleblowing Legislation:

- Managing Director
- Vice President Investment
- Vice President Program Delivery
- General Manager - Service
- General Manager – Sales & Marketing
- General Manager – Technical Services
- General Manager – Corporate Services
- Chief Financial Officer
- Head of Acquisitions & Development
- Head of People & Culture
- HSEQ Manager
- Financial Controller

each being a **Whistleblower Protection Officer**.

## 6. Evaluation

The Company may amend this policy from time to time at its discretion. The Company will periodically review this policy to ensure that it is operating effectively and determine whether any changes are required to be made to the policy.

Signature: 

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John Titchen  
Managing Director

Effective Date: 1 January 2020