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# Whistleblower Policy

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**Adopted by:**

**Infigen Energy Limited  
Infigen Energy RE Limited in its capacity as  
Responsible Entity of Infigen Energy Trust**

**Adopted: 22 August 2017  
Amended: 19 December 2019**

# Whistleblower Policy

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## 1 Application of Policy

This Policy applies to an individual who is (or has been):

- (a) an officer or employee of an entity in the Group;
- (b) a supplier of services or goods (whether paid or unpaid) to an entity in the Group, including an individual who is or has been employed by such a supplier; or
- (c) a relative, spouse or dependent of an individual identified in (a) or (b) above ("**Eligible Whistleblowers**").

The **Group** means the stapled group comprising Infigen Energy Limited (ACN 39 105 051 616) (the "**Company**"), and the registered managed investment scheme Infigen Energy Trust (ARSN 116 244 118) ("**Trust**") represented by Infigen Energy RE Limited (ACN 113 813 997) as responsible entity, together with each body corporate that is a subsidiary of the Company and each sub-trust of the Trust (jointly and severally, as required).

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## 2 Purpose

The Company and all members of the Group are committed to conducting their business activities with honesty, fairness and integrity and expect all staff to maintain high standards in accordance with our Code of Conduct ("**Code of Conduct**") and other policies adopted by the Group.

This Policy supports the Code of Conduct and is designed to help promote and reinforce the Group's commitment to a culture of honest and ethical behaviour.

The purpose of this Policy is to:

- (a) encourage genuine concerns to be raised in good faith as soon as possible about misconduct, malpractice, irregularities or any other behaviour which is dishonest, corrupt, illegal or inconsistent with any of the Group's values or policies, without the person raising the genuine concern being subject to victimisation, harassment or discriminatory treatment;
- (b) provide guidance for Eligible Whistleblowers in relation to how to raise those concerns and how those concerns will be investigated; and
- (c) comply with legislative requirements to ensure statutory protection is afforded to Eligible Whistleblowers who make a Whistleblower Report (as defined below) that qualifies for protection under the *Corporations Act 2001* (Cth) ("**Corporations Act**") or *Taxation Administration Act 1953* (Cth) ("**Taxation Administration Act**").

This Policy is not intended to restrict the right of any individual to make disclosures directly to any regulator or law enforcement agency.

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## 3 Matters that should be reported

### 3.1 Reportable Conduct

It is not possible to provide an exhaustive list of the activities that should be reported ("**Reportable Conduct**") for the purposes of this Policy. Generally, Reportable Conduct includes any conduct of any person connected with the Group, which an Eligible Whistleblower has reasonable grounds to suspect is:

- (a) misconduct or an improper state of affairs (for these purposes misconduct includes fraud, negligence, loan default, breach of trust and breach of duty) in relation to an entity in the Group;
- (b) a contravention of Commonwealth or State laws including (without limitation) the *Corporations Act 2001* (Cth), the *Australian Securities and Investments Commission Act*

2001 (Cth), the *Banking Act 1959* (Cth), the *Financial Sector (Collection of Data) Act 2001* (Cth), the *Insurance Act 1973* (Cth), the *Life Insurance Act 1995* (Cth), the *National Consumer Credit Protection Act 2009* (Cth) or the *Superannuation Industry (Supervision) Act 1993*;

- (c) an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; or
- (d) a danger to the public or the financial system.

Please note Reportable Conduct can include conduct which does not involve a contravention of a particular law. For example, if the information would be of interest to a regulatory authority or suggests a risk of customer harm.

It is important to be aware that Whistleblower Reports (see definition below) which are not about Reportable Conduct do not qualify for protection under the Corporations Act (or the Taxation Administration Act, where relevant). A Whistleblower Report (see definition below) about Reportable Conduct will only qualify for protection if it meets each of the requirements of the Corporations Act (or the Taxation Administration Act, where relevant). In some circumstances, disclosures which do not qualify as Reportable Conduct may be protected under other legislation, such as the Fair Work Act 2009.

Further, any complaint of alleged detriment or victimisation against an Eligible Whistleblower in contravention of this Policy or the protections outlined in Section 7 below should be made under this Policy and will be considered to be Reportable Conduct and addressed in accordance with this Policy.

Questions about the type of conduct that may amount to Reportable Conduct that is covered by this Policy and the Corporations Act (and Tax Administration Act, where relevant) should be directed to the Whistleblower Protection Officer (see section 4.2 below).

### **3.2 Personal work-related grievances**

Personal work-related grievances are generally not considered Reportable Conduct under this Policy and should be reported through the other mechanisms the Group has established to receive these complaints. Personal work-related grievances are issues or concerns which have, or tend to have, implications for the discloser personally. Examples include:

- (a) an interpersonal conflict between the discloser and another employee;
- (b) a decision relating to the engagement, transfer or promotion of the discloser;
- (c) a decision relating to the terms and conditions of employment/engagement of the discloser; and
- (d) a decision to suspend or terminate the employment/engagement of the discloser, or otherwise to discipline the discloser.

Reports or complaints relating to the above matters should be directed to your manager or to a member of the People and Culture team.

There may be some instances where a personal work-related grievance also has significant implications for an entity in the Group. For example, if it includes information about misconduct beyond an individual's personal circumstances or demonstrates a systematic issue or the entity has breached employment or other laws punishable by imprisonment for a period of 12 months or more, or engaged in conduct that represents a danger to the public. Further, as noted above, any complaint of victimisation or detriment against an Eligible Whistleblower for making a Whistleblower Report will be treated as Reportable Conduct.

When this is determined to be the case by the Whistleblower Protection Officer, your report will be considered to be Reportable Conduct and handled in accordance with this Policy.

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## 4 How to report

Eligible Whistleblowers who become aware of known, suspected or potential cases of Reportable Conduct are expected to make a report as soon as possible (“**Whistleblower Report**”).

A Whistleblower Report must be made via one of the options outlined in this Section 4 in order to qualify for statutory protection.

The Group encourages Eligible Whistleblowers to make a Whistleblower Report directly to the WPO or Your Call in the first instance to ensure the wrongdoing is identified and addressed by the Group as early as possible and because these individuals are eligible to receive disclosures that qualify for statutory protection.

However, this Policy is not intended to restrict the right of an Eligible Whistleblower to make a Whistleblower Report directly to any regulator or law enforcement agency or other eligible recipient under the Corporations Act (or Taxation Administration Act, where relevant) as set out in Sections 4.5 and 7.3 below. If an Eligible Whistleblower makes a Whistleblower Report via one of these mechanisms which is external to the Group, it may still qualify for statutory protection. However, the Whistleblower Report will not be handled in accordance with this Policy.

### 4.1 How to make a report

An Eligible Whistleblower seeking to make a report of Reportable Conduct can do so via one of the following options:

- (a) logging on to Your Call, Infigen’s external and independent whistleblower reporting service provider’s 24/7 website: [www.yourcall.com.au/report](http://www.yourcall.com.au/report);
- (b) a phone call to Your Call’s ‘Whistleblower Hotline’ – **1300 790 228**; or
- (c) contacting the Whistleblower Protection Officer (currently the Company Secretary) via phone call, email or by post.

A Whistleblower Report made to Your Call will be managed confidentially and, subject to Section 7 of this Policy, employees can choose to remain anonymous, or to identify themselves to Your Call only, or to identify themselves to both Your Call and Infigen. If the Whistleblower Report qualifies as a protected disclosure (see Section 7 below), then the procedures outlined in that section apply. Your Call will act as the intermediary for communications between all parties. The Infigen officers who will be advised of a Whistleblower Report to Your Call will be the Whistleblower Protection Officer and the Whistleblower Investigations Officer (see Section 5 below). Unless you elect to remain anonymous or to identify yourself to Your Call only, the Your Call officer will share your name with the Whistleblower Protection Officer and the Whistleblower Investigations Officer as appropriate. Any such Whistleblower Reports will be managed in accordance with this Policy.

Information received from an Eligible Whistleblower making a Whistleblower Report will be kept confidential to the extent possible to meet legal and regulatory requirements and also limited to any disclosures which are required to properly investigate the information. In particular, the Group may disclose the information received to appropriate regulatory authorities, law enforcement bodies or to other persons as it considers necessary for the purpose of conducting an investigation into the information. Further details regarding how information received from an Eligible Whistleblower under this Policy will be handled is provided in Section 6 and 7 below.

### 4.2 Other officers

An Eligible Whistleblower may also make a Whistleblower Report to any officer or senior manager within the Group.

An officer or senior manager who receives a Whistleblower Report will provide details of the report to the Whistleblower Protection Officer so that it may be handled in accordance with this Policy. By making a Whistleblower Report to an officer or senior manager, an Eligible Whistleblower will be taken to consent to the details of the Whistleblower Report (including their identity, unless they elect to remain anonymous) being provided to the Whistleblower Protection Officer and handled in accordance with this Policy.

### 4.3 Supporting documentation

For a Whistleblower Report to be investigated, it must contain sufficient information to form a reasonable basis for investigation. For this reason, an Eligible Whistleblower making a Whistleblower Report should provide as much information as possible.

While the Group does not expect an Eligible Whistleblower to have absolute proof or evidence of Reportable Conduct, a Whistleblower Report should show the reasons for their concerns and make full disclosure of the relevant details (including dates, times, location, names of person(s) involved and names of possible witnesses) and supporting documentation known to or available to the Eligible Whistleblower, as well as any steps the Eligible Whistleblower may have already taken to report the matter elsewhere or to try and resolve the concern.

### 4.4 Anonymous reports

An Eligible Whistleblower may elect to make a report anonymously. An Eligible Whistleblower can choose to remain anonymous while making a Whistleblower Report, over the course of the investigation and after the investigation is finalised. An Eligible Whistleblower can also refuse to answer questions that they feel could reveal their identity at any time, including during follow-up conversations.

The Group will respect the Eligible Whistleblower's right not to identify themselves. However, if an Eligible Whistleblower chooses to make a report anonymously, this may hinder the Group's ability to fully investigate the matter. The Group encourages Eligible Whistleblowers to disclose their identity so their Whistleblower Report can be fully investigated, and the Group can ensure the person is provided with the support and protections contemplated by this Policy.

### 4.5 Other options for reporting

An Eligible Whistleblower can also make a report directly to:

- (a) ASIC;
- (b) APRA;
- (c) any other prescribed Commonwealth body;
- (d) an auditor of the Group, or a member of an audit team conducting an audit of a Group entity; or
- (e) a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower laws in the Corporations Act.

The Corporations Act also provides protections for public interest disclosures and emergency disclosures to journalists and members of Commonwealth, State or Territory parliaments which meet specific requirements prescribed by the Corporations Act. To qualify for such protection, a disclosure must have previously been made to ASIC, APRA or another prescribed body and written notice provided to the body to which the disclosure was made. In the case of a public interest disclosure, at least 90 days must have passed since the previous disclosure. Before making any such disclosure, an Eligible Whistleblower should contact an independent legal advisor to obtain advice about the relevant requirements for these types of reports.

### 4.6 No adverse treatment

An Eligible Whistleblower will not be subject to adverse discrimination or disadvantage in their employment with the Group in response to making a Whistleblower Report where there are reasonable grounds for making the report, even if it is subsequently determined to be incorrect or is not substantiated. Further details of the protections available to Eligible Whistleblowers are provided in Section 7 below.

However, a person who makes a deliberate false report will not be eligible for any protection under this Policy or under the Corporations Act (and Taxation Administration Act, where appropriate). Deliberate false reports can damage the reputation of the Group or an individual implicated in the report, and such matters will be treated very seriously under the Group's disciplinary policies and processes.

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## 5 Resources

### 5.1 Whistleblower Protection Officer

The Group has appointed a Whistleblower Protection Officer (“**WPO**”) whose role is to safeguard the interests of Eligible Whistleblowers making reports under this Policy and who is responsible for ensuring the integrity of the reporting mechanism.

Any Eligible Whistleblower who makes a report and suspects they have suffered personal disadvantage in breach of this Policy should report this immediately to the WPO.

The current WPO is the Company Secretary.

The WPO is the person to whom reports can be directed by any Eligible Whistleblower. The WPO will review all reports made and make an assessment regarding further investigation.

### 5.2 Whistleblower Investigations Officer

The Group has also appointed a Whistleblower Investigations Officer (“**WIO**”) who will undertake investigations of Whistleblower Reports made under this Policy, unless an external investigator is appointed. The current WIO is the Compliance Manager.

The WPO and WIO act independently of each other and the responsibilities of these roles do not reside with one person.

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## 6 Investigating a report

### 6.1 Process for investigating reports

Provided sufficient information is provided by the Eligible Whistleblower, Whistleblower Reports made under this Policy will be investigated as soon as practicable after the matter has been reported. In most instances, investigations will be conducted by the WIO. However, there may be occasions where external investigators are used to conduct investigations.

The investigation process and timeframe will depend on the nature of the Reportable Conduct and the amount of information provided. If there is insufficient information to warrant further investigation, or the initial investigation immediately identifies that no further investigation is warranted, the Eligible Whistleblower will be informed at the earliest opportunity.

Following an investigation, the WIO may produce, or require the production of an investigation report. Circulation of any investigation report (while preserving confidentiality in accordance with the Policy and legislative requirements) will be restricted to individuals who will be involved in determining any action to be taken.

Wherever possible, an Eligible Whistleblower will be kept informed of the progress of the investigation subject to privacy and confidentiality obligations. The frequency and detail of any updates will depend on the nature of the Reportable Conduct and the contact information provided. Typically, an Eligible Whistleblower will be contacted through the channel used for making the original Whistleblower Report (including through anonymous channels). As a general rule, an Eligible Whistleblower will be informed of the results of an investigation as soon as the investigation is finalised and acted upon. However, in some circumstances, privacy, confidentiality or other constraints may limit the feedback that can be provided.

To avoid jeopardising an investigation, an Eligible Whistleblower who has made a report under this Policy is required to keep confidential the fact that a report has been made (subject to any legal requirements).

Where the WIO substantiates the Eligible Whistleblower’s Whistleblower Report, the persons implicated will be dealt with in accordance with established Group disciplinary procedures. This may result in disciplinary action, including dismissal. Serious criminal matters will be reported as appropriate to the police or other appropriate regulatory authorities.

## 6.2 Fair treatment of employees

The Group is committed to ensuring the fair treatment of any officer or employee of the Group who is mentioned in a disclosure made pursuant to this Policy by:

- (a) maintaining the confidentiality of information contained in a Whistleblower Report in accordance with the requirements of this Policy;
- (b) applying the investigation process in Section 6.1 above;
- (c) providing an individual with an opportunity to respond to any allegations made against them; and
- (d) providing access to the People and Culture team or the Group's Employee Assistance Program as necessary.

The above measures will apply as general principles but will be subject to any limitations imposed by law and will not require the Group to take any action which is not permitted by law.

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## 7 Protections and support for Reporting Persons

### 7.1 Overview

Eligible Whistleblowers who have reasonable grounds to suspect Reportable Conduct within the Group and make a disclosure under section 0, 4.2 or 4.5 of this Policy (**Reporting Person**) will be entitled to the protections and treatment outlined in this section.

### 7.2 Statutory protections for Reporting Persons

The protections available to a Reporting Person are outlined in Part 9.4AAA of the Corporations Act and include:

- (a) the right to have their identity protected;
- (b) the right to have information provided as part of the disclosure securely and confidentially handled;
- (c) the right to be protected from civil, criminal or administrative liability (including disciplinary action) for making the disclosure; from contractual or other remedies on the basis of the disclosure; and from the admissibility of the information provided in evidence against the person;
- (d) the right to be protected from detrimental treatment or any form of victimisation;
- (e) the right to compensation and other remedies (including a right not to be required to pay costs incurred by another person when litigation is commenced); and
- (f) the right not to be required to disclose their identity before any court or tribunal.

However, the protections outlined in this section 7.2 do not grant immunity for any misconduct a Reporting Person has engaged in that is revealed in their Whistleblower Report.

The protections apply from the time a Whistleblower Report addressing Reportable Conduct is made irrespective of whether a report has been made internally (for example, to the WPO) or externally (for example to Your Call) or to a legal practitioner, regulatory body or a public interest or emergency disclosure in accordance with the requirements of the Corporations Act.

A Reporting Person may also be eligible to seek compensation and other remedies if they suffer loss, damage or injury in specific circumstances. For example, because the Group failed to take reasonable precautions to prevent detrimental treatment suffered by the Reporting Person. The Group encourages Reporting Persons to seek independent legal advice in these circumstances, or they can contact ASIC, APRA or the ATO, as relevant.

If a Reporting Person has any further questions about these protections, they should contact the WPO.

### **7.3 Reports relating to tax affairs**

The Taxation Administration Act provides the protection outlined in section 7.2 for a Reporting Person who has reasonable grounds to suspect the information they are reporting indicates misconduct or an improper state of affairs in relation to the tax affairs of an entity in the Group or an associate of an entity in the Group and the Reporting Person considers the information may assist the recipient of the information to perform the functions or duties in relation to the tax affairs of the entity or associate.

For the purpose of the Tax Administration Act protections, a recipient of information includes the Commissioner of Taxation, any person or agency specified in section 4 of this Policy or to any registered tax agent or business activity statement (BAS) agent providing tax agency or BAS services to a Group entity. However, reports made to a senior manager or officer of the Company under section 4.2 will only qualify for protection if the officer has responsibilities for the tax affairs of the Group.

### **7.4 Protection from detrimental treatment**

All reasonable steps will be taken by the Group to ensure that a Reporting Person does not suffer detrimental treatment and is not subject to any form of victimisation because they have made, or propose to make, a Whistleblower Report in accordance with this Policy. Practical steps the Group will take to protect a Reporting Person from detrimental treatment include:

- assisting a Reporting Person to develop strategies to help minimise and manage stress or other challenges that may result from making a Whistleblower Report or any subsequent investigation;
- where practical, agreeing that a Reporting Person can perform their duties from another location or make other modifications to the way a Reporting Person performs work duties; and
- considering conducting a risk assessment to manage the risk of detriment to a Reporting Person.

Detrimental treatment includes dismissal, injury, demotion, discrimination, harassment, intimidation, disciplinary action, bias, threats or other unfavourable treatment because the Reporting Person made a disclosure under this Policy. Detrimental treatment does not include reasonable administrative action (for example, moving the location of a Reporting Person away from another individual the subject of the Whistleblower Report) or managing unsatisfactory work performance in line with the Group's performance management framework.

A person who subjects a Reporting Person to detrimental treatment because they have made a Whistleblower Report will be in breach of this Policy and will be dealt with under the Group's disciplinary procedures. This is a serious matter which may expose the person to civil and criminal sanctions under the legislation.

If you have any further questions about these protections, you should contact the WPO or otherwise seek independent legal advice.

### **7.5 Confidentiality**

The Group is committed to ensuring that Whistleblower Reports are managed in accordance with statutory confidentiality regimes where applicable.

Subject to compliance with any legal reporting requirements, when implementing any process under this Policy, the Group will:

- (a) not disclose the identity of a Reporting Person other than in accordance with this Policy;

- (b) ensure that information contained in a Whistleblower Report is only disclosed to the extent necessary to conduct an investigation or administer this Policy or where required for the purpose of obtaining legal advice; and
- (c) take reasonable steps to reduce the risk that the Reporting Person will be identified as part of any process conducted under this Policy.

If a Reporting Person discloses their identity, the only people who will know their details will be the WIO and WPO and a restricted number of other people who have access to information recorded under this Policy as outlined in this section. All information received from a Reporting Person, as well as the fact that a Reporting Person has made a disclosure and any record produced as part of an investigation, is held securely. Access will be restricted to those persons required to access the records for the purpose of this Policy or as part of the Group's information technology processes necessary to administer its IT platform or any third party hosting these records. By making a Whistleblower Report under this Policy a Reporting Person consents to their information being recorded and being accessible by these people including their identity (unless the Reporting Person elects to remain anonymous).

Other steps the Group will take in practice to protect the confidentiality of a Reporting Person's identity include, but are not limited to:

- redacting, where possible, personal information or references to a Reporting Person witnessing an event;
- contacting a Reporting Person (where possible) to help identify aspects of their Whistleblower Report that could inadvertently identify them; and
- reminding individuals involved in handling and investigating a Whistleblower Report of confidentiality requirements.

If a Reporting Person chooses to disclose their identity, their identity will not be disclosed to anyone else unless:

- (a) an entity in the Group is legally obliged to disclose their identity;
- (b) disclosure is necessary to prevent or lessen a threat to a person's health, safety or welfare; or
- (c) the Reporting Person consents to the disclosure.

Other than in circumstances required by law, any unauthorised disclosure of information without consent of the Reporting Person will be a breach of this Policy and will be dealt with under the Group's disciplinary procedures.

If a Reporting Person thinks there has been a breach of confidentiality, a Reporting Person can make a complaint under the processes described in section 4. A Reporting Person may also lodge a complaint with a regulator (such as ASIC, APRA or the ATO) for investigation. The Corporations Act and the Taxation Administration Act make it an offence to breach the confidentiality protections which apply to Whistleblower Reports and there are significant penalties for doing so.

## 7.6 Support for Reporting Persons

The Group is committed to providing appropriate support to Reporting Persons. The nature of the support that may be offered will depend on the nature of the Reportable Conduct reported and the personal circumstances of the Reporting Person.

However, examples of the support provided for Reporting Persons include:

- (a) appointment of a WPO who is responsible for ensuring Whistleblower Reports are handled in accordance with the mechanisms in this Policy which are designed to safeguard Reporting Persons;

- (b) the provision of an external Whistleblower Hotline as outlined in Section 0;
- (c) a fair and objective investigation process in accordance with Section 6;
- (d) supporting anonymous Whistleblower Reports;
- (e) handling Whistleblower Reports on a confidential basis in accordance with Section 7.5;
- (f) access to the Group's Employee Assistance Program; and
- (g) support from the People and Culture team where reasonably required by a Reporting Person.

If you have any further questions about the support available, you should contact the WPO.

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## **8 Availability of this Policy**

This Policy is available to all officers and employees of the Group through Infinet. This Policy will also be available to external parties on the Group's external website.

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## **9 Administration of this Policy**

### **9.1 Training**

Specialist training is mandatory for the employees responsible for key elements of this Policy, including the WPO and WIO. The People and Culture team is responsible for overseeing the development and delivery of effective training regarding this Policy.

### **9.2 Review of this Policy**

This Policy will be reviewed from time to time. This is so that the Policy remains consistent with applicable standards and relevant legislative requirements as well as the changing nature of the Group.

**Owned By:** GM Corporate Governance and Company Secretary

**Authorised By:** The Boards of Infigen Energy Limited and Infigen Energy RE Limited (in its capacity as Responsible Entity of Infigen Energy Trust)