

DOCUMENT No.: HP.00.026**PAGE No.: 1 OF 4****OWNER: HR****REVISION No.: 0****ISSUE DATE: 10.07.2020****APPROVED BY: CEO****TITLE: WHISTLEBLOWER POLICY****1. POLICY**

Steel Mains seeks to promote integrity in its business and financial activities. This policy sets out the process for reporting concerns and provides information about the support, protections and remedies that persons may be eligible to access when making a report of Disclosable Information.

2. PURPOSE

The purpose of this policy is to promote and support a culture of responsible and ethical behaviour, good corporate governance and compliance with the Steel Main's legal and regulatory obligations. The policy encourages and provides protections for the reporting of reasonably held concerns of suspected or actual misconduct or an improper state of affairs or circumstances at Steel Mains or a related body corporate (as defined under the Corporations Act 2001 (Cth)).

3. SCOPE

This policy applies to all employees of Steel Mains. It encompasses all Directors and employees including executives, managers, labour hire contractors, consultants, and interns. It extends to clients and suppliers.

4. DEFINITIONS

Acts - means the Corporations Act 2001 (Cth) and the Taxation Administration Act 1953 (Cth)

APRA - means the Australian Prudential Regulation Authority.

ASIC - means the Australian Securities and Investments Commission.

Detrimental Treatment - is defined in the Acts and includes:

- a) dismissal of an employee or alteration of an employee's position or duties to his or her disadvantage;
- b) injury of an employee in his or her employment;
- c) discrimination between an employee and other employees of the same employer;
- d) harassment, intimidation, harm or injury, including psychological harm;
- e) damage to a person's property, reputation, business or financial position; or any other damage to a person.

Relevant Legislation - means the Corporations Act 2001, the Australian Securities and Investments Commission Act 2001, the Banking Act 1959, the Financial Sector (Collection of Data) Act 2001, the Insurance Act 1973, the Life Insurance Act 1995, the National Consumer Credit Protection Act 2009, the Superannuation Industry (Supervision) Act 1993, Competition and Consumer Act 2010, the Taxation Administration Act 1953, other tax laws administered by the Federal Commissioner of Taxation, any other Commonwealth law that is punishable by imprisonment for a period of 12 months or more.

5. WHO IS A WHISTLEBLOWER?

A Whistle blower may be any current or former officer or employee, contractor, supplier or an associate of Steel Mains or a relative or dependent of any of those persons.

6. WHAT IS DISCLOSABLE INFORMATION?

Disclosures can be about improper conduct which you suspect on reasonable grounds has occurred or is occurring within Steel Mains, including conduct by an officer or employee of Steel Mains. However, disclosures cannot be made under this policy about solely personal work-related grievances. Such matters will be dealt with in accordance with HP.00.024 Grievance and Complaint Policy.

Examples of disclosable matters include:

- misconduct or an improper state of affairs or circumstances in relation to Steel Mains, including in relation to:
 - corporate governance
 - accounting or audit matters
 - *tax affairs*, or the *tax affairs* of an *associate* of Steel Mains
 - substantial mismanagement of Steel Mains resources
- illegal conduct at Steel Mains, or by an officer or employee of Steel Mains, such as fraud, corruption, bribery, theft, violence, harassment or intimidation, criminal damage to property or other breaches of applicable laws;
- conduct that is contrary to, or a breach of, our policies;
- conduct at Steel Mains that represents a danger to the public (including public health, safety or the environment);

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- conduct at Steel Mains which amounts to an abuse of authority; or
- conduct which may cause financial loss to Steel Mains or damage to its reputation or be otherwise detrimental to Steel Mains' interests.

7. WHO DO WHISTLEBLOWERS REPORT TO?**7.1. Internal reporting**

Reports to Steel Mains may be made anonymously. If a Whistleblower elects to report anonymously, it is helpful if the Whistleblower provides Steel Mains with an anonymised email address. This enables Steel Mains to maintain ongoing two-way communication so that we can ask follow-up questions or provide feedback.

Reports can be made by email to whistleblower@steelmains.com or in writing addressed to HR Manager - Head Office 125-175 Patullos Lane Somerton VIC 3062. A Whistleblower may contact HR Manager before or at any time after making a whistleblowing report through any reporting channel if they have any concerns about making a report, confidentiality or the protections that may be available under this policy or the Acts.

7.2. External reporting

Whistleblowers may make protected reports of misconduct to:

- a) ASIC
- b) APRA
- c) Commissioner of Taxation
- d) The Australian Federal Police
- e) Any other prescribed regulatory body
- f) An auditor conducting an audit on Steel Mains
- g) A registered tax agent or BAS agent who provides tax agent services or BAS services to Steel Mains
- h) A lawyer for the purposes of obtaining legal advice or representation

Emergency Disclosures - where you reasonably believe that serious harm or danger to public health and safety or the financial system may result if your report is not acted upon at once, you may report the misconduct to a Member of Parliament or a Journalist, provided that:

- a) You have already made a disclosure report to ASIC or APRA; and
- b) A reasonable period has passed since you made the report; and
- c) You have given written notice to ASIC or APRA, that you intend to make an emergency disclosure of the report.

Public Interest Disclosures - where you reasonably believe that your disclosure is not being investigated, or matters are not being addressed, and making a further disclosure would be in the public interest, you may report the misconduct to a Member of Parliament or a Journalist, provided that:

- a) You have already made a disclosure report to the relevant regulatory body; and
- b) 90 days has passed since you made the report; and
- c) You have given written notice to Steel Mains or your intent to go public

Before the Whistleblower makes a public interest or emergency disclosure, we recommend the Whistleblower seeks independent legal advice to ensure that the disclosure is protected under the Acts.

8. INFORMATION IN WHISTLEBLOWER REPORTS

Reports should provide Steel Mains with as much detail as possible to assist with its inquiries into the matter, including:

- the Whistleblower's name and contact details
- a statement describing the Disclosable Information;
- name of the person(s) involved;
- dates, times and locations;
- details of any relevant transactions;
- copies of any relevant documents;
- names of possible witnesses; and any steps already taken to report or address the matter.

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All reports of alleged or suspected wrongdoing made under this policy will be properly assessed, and if appropriate, independently investigated with the objective of locating evidence that either substantiates or refutes the claims made by the whistleblower.

HR will be responsible for ensuring the proper conduct of the investigation, which may include appropriate instruction and oversight of a third party appointed to conduct an investigation. The investigation will not be conducted by a person who may be the subject of the investigation or has inappropriate links or connections (actual or perceived) to the person(s) or practice(s) under investigation.

HR will keep the whistleblower informed of the outcomes of the investigation to his/her report subject to the considerations of privacy of those against whom the allegations have been made. Throughout the assessment and investigation process Steel Mains will treat fairly the person who is the subject of a report.

10. SUPPORT FOR WHISTLEBLOWERS

Steel Mains provides support to the Whistleblower, including by:

- keeping the Whistleblower informed of the progress and outcomes of the inquiry or investigation;
- keeping the Whistleblower's identity confidential, if requested to do so;
- endeavouring to resolve any concerns that the Whistleblower has regarding actual or threatened detrimental treatment because the Whistleblower has made, or is considering making, a report under this policy; and
- providing training to its employees, managers and officers about this policy

11. PROTECTION**11.1. Protection of Whistleblowers**

Steel Mains is committed to protecting and respecting the rights of a person who reports wrongdoing in good faith. Steel Mains will not tolerate any retaliatory action or threats of retaliatory action against any person who has made or who is believed to have made a report of wrongdoing, or against that person's colleagues, employer (if a contractor) or relatives. For example, the person must not be disadvantaged or victimised by having made the report by:

- Dismissal
- Demotion
- Any form of harassment
- Discrimination
- Current or future bias
- Threats of any of the above.

Any such retaliatory action or victimisation in reprisal for a report being made under this policy will be treated as serious misconduct and will result in disciplinary action, up to and including dismissal.

If a person who makes a report is implicated in the wrongdoing, that person must not be subjected to any actual or threatened retaliatory action or victimisation in reprisal for making a report under this policy.

11.2. Identity is protected

If a person makes a report of alleged or suspected wrongdoing under this policy Steel Mains will endeavour to protect that person's identity from disclosure. This may not occur if confidentiality is not a practical option.

Generally, Steel Mains will not disclose the person's identity unless:

- the Steel Mains employee making the report consents to the disclosure;
- the disclosure is required or authorised by law, and/or
- the disclosure is necessary to further the investigation

Generally, reports made under this policy will be treated confidentially. However, when a report is investigated it may be necessary to reveal its substance to people such as other Steel Mains employees, external persons involved in the investigation process and, in appropriate circumstances, law enforcement agencies. While confidentiality is maintained, in some circumstances, the source of the reported issue may be obvious to a person who is the subject of a report.

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Unauthorised disclosure of information relating to any aspect of a report, will be regarded seriously and may result in disciplinary action, up to and including termination of employment.

11.3. Protections and Immunities under the Acts

This policy summarises the key protections and immunities under the Acts, however Steel Mains encourages all persons to seek independent legal advice. If a Whistleblower makes a report of information relating to Disclosable Information under this policy the Whistleblower may be eligible for protection under the Acts.

11.4. Your rights

The Whistleblower may have rights to compensation for loss, damage or injury and other remedies if the Whistleblower's identity has been disclosed or where the Whistleblower has been subject to Detrimental Treatment.

12. FAIR TREATMENT OF OTHER PERSONS

Steel Mains will endeavour to provide any employee mentioned in a Whistleblower's report with an opportunity to respond to the allegations as part of any inquiry or investigation.

13. REPORTING AND GOVERNANCE

Steel Mains has established a protocol that provides that the Board of Steel Mains will be informed of reports of Disclosable Information under this policy and all material incidents, subject to confidentiality obligations under the Acts.

Steel Mains will periodically review this policy to check that it is operating effectively, having regard to its objectives and the support it provides to its values and Guide to Ethical Conduct and the requirements of applicable laws, and to determine whether any changes are required to the policy.

14. VARIATION

Steel Mains reserves the right to vary, replace or terminate this policy from time to time.

15. BREACH OF POLICY AND PROCEDURE

A breach of this policy and procedure could result in disciplinary action being taken by Steel Mains up to and including termination of employment.

16. LIABILITY AND DISCIPLINARY ACTION

All employees should be aware that legal liability and damages may be awarded not only against Steel Mains based on vicarious liability, but also against the individual manager or employee who has not acted reasonably to prevent or resolve incidents of harassment. Liability and damages may also be imposed on an individual who is found legally culpable for the harassment.

Additionally, any manager who has not acted reasonably to prevent or resolve incidents or harassment when made aware of it, could be subject to disciplinary action.

17. EMPLOYEE ASSISTANCE

Steel Mains encourages employees to seek assistance where they believe that personal problems may adversely affect their work performance, health, and well-being. Employees may choose to access services available via Steel Mains Employee Assistance Program (EAP).

Further information about the EAP, is available from HR, your direct supervisor or alternatively at convergeinternational.com.au

18. RELEVANT POLICIES

AP.00.013 Guide to Ethical Conduct
HP.00.024 Grievance & Complaints Policy