

# WHISTLEBLOWER PROTECTION POLICY

Version	Revision Date and Description	Author	Approved
2019-12-09	Version 1.0 – Original Whistleblower Protection Policy	Legal	“ ”
2020-12-14	Version 1.1 – Revised Whistleblower Protection Policy (inclusion of external reporting channel and general simplification of content)	Legal	Board Approved

## Table of Contents

1.0	Purpose and Scope .....	3
2.0	Review of this Policy and related policies .....	3
3.0	Application of this Policy .....	3
4.0	What this policy does not cover .....	3
5.0	Matters that should be reported as Reportable Conduct?.....	3
6.0	Tax Whistleblowers/Disclosers .....	4
7.0	Who is the Whistleblower Protection Officer? .....	4
8.0	How to make a disclosure and who you can report to? .....	5
9.0	Confidentiality and Anonymity Requirements .....	5
10.0	Legal Protection for the Discloser .....	6
11.0	What should REMONDIS employee do if someone makes a disclosure to them? .....	6
12.0	Whistleblower Investigations.....	7
13.0	Support and Fairness for the Discloser .....	8
14.0	Privacy .....	8
15.0	Public interest and emergency reporting.....	9
16.0	False and dishonest reporting.....	9
17.0	Training and Accountability .....	9

## 1.0 Purpose and Scope

REMONDIS Australia Pty Ltd (**REMONDIS, us, our, we**) has put in place this Whistleblower Protection Policy (this "**Policy**") to ensure that REMONDIS Personnel can raise concerns regarding Reportable Conduct (as defined in section 5 below) without being subject to victimisation, harassment or discriminatory treatment. This Policy supports REMONDIS' commitment to conduct our business ethically, with integrity and taking into account stakeholder expectations.

The aim of this Policy is to:

- (a) encourage REMONDIS Personnel (as defined in section 3) to report an issue or concern if they have reasonable grounds to suspect that someone has engaged in Reportable Conduct;
- (b) set out the avenues available to REMONDIS Personnel to report Reportable Conduct; and
- (c) outline how we will deal with reports of Reportable Conduct.

## 2.0 Review of this Policy and related policies

- 2.1 This Policy will be reviewed annually by REMONDIS' legal team (and will be amended from time to time) and to ensure that it remains effective and relevant to REMONDIS, and that it continues to comply with all relevant legislative requirements.
- 2.2 This Policy is one of a number of policies and codes that promotes a culture of conducting our business with honesty, fairness and integrity. The Policy should be read in conjunction with the REMONDIS Code of Conduct, the Corporate Compliance Principles of REMONDIS SE & CO. KG, and the Privacy Policy. REMONDIS aims to address all concerns in a manner that is fair, prompt, sensitive and confidential.

## 3.0 Application of this Policy

This Policy applies to REMONDIS and its related bodies corporate, including subsidiaries and joint ventures where REMONDIS has a controlling interest. All current and past REMONDIS directors, officers, employees, contractors, sub-contractors, suppliers, associates, service providers (eg; consultants) and their employees ("**REMONDIS Personnel**") may raise concerns regarding Reportable Conduct under this Policy, as well as each of their relatives and dependants. REMONDIS Personnel who have information which they suspect, on reasonable grounds, relates to Reportable Conduct and can make a report of that information in accordance with this Policy ("**Discloser**").

## 4.0 What this Policy does not cover

This Policy does **not** cover matters that are regarded as personal work-related grievances. Any work-related grievances should be dealt with under the REMONDIS' Personal Grievance Procedure and Bullying, Harassment, and Discrimination Policy as amended from time to time. However, a disclosure about a work-related grievances may qualify for protection where:

- (a) the disclosure also includes information about Reportable Conduct (as defined in section 5 below);
- (b) the Discloser suffers from or is threatened with detriment for making a disclosure;
- (c) the Discloser seeks legal advice about the operation of whistleblower protections;
- (d) the disclosure relates to the breach of employment (or other) laws punishable by imprisonment for a period of 12 months or more;
- (e) the disclosure relates to conduct that represents a danger to the public; or
- (f) the disclosure relates to information that suggests misconduct beyond the Discloser's own personal circumstances.

## 5.0 Matters that should be reported as Reportable Conduct

- 5.1 Any matter which any REMONDIS Personnel suspects, on reasonable grounds, concerns misconduct or an improper state of affairs or circumstances as set out in section 5.2 below, should be reported in accordance with this Policy ("**Reportable Conduct**").

5.2 "Reportable Conduct" may include any conduct that involves:

- (a) misconduct or an improper state of affairs;
- (b) dishonest behaviour;
- (c) fraudulent activity;
- (d) unsafe work practices or endangerment to health and safety;
- (e) unlawful, corrupt or irregular use of company funds or practices;
- (f) illegal activities that may constitute an indictable offence under Federal, State, or Territory Law;
- (g) unethical behaviour, including anything that would breach our Corporate Compliance Code of Conduct (including where it particularly relates to anti-bribery and corruption obligations);
- (h) improper or misleading accounting or financial reporting practices;
- (i) legislative breaches in relation to REMONDIS' or its related bodies corporate or their operations or activities including an offence against, or a contravention of, a provision of any of the following:
  - (i) the *Corporations Act*;
  - (ii) the *ASIC Act*;
  - (iii) the *Banking Act 1959*;
  - (iv) the *Financial Sector (Collection of Data) Act 2001*;
  - (v) the *Insurance Act 1973*;
  - (vi) the *Life Insurance Act 1995*;
  - (vii) the *National Consumer Credit Protection Act 2009*;
  - (viii) the *Superannuation Industry (Supervision) Act 1993*;
  - (ix) an instrument made under an Act referred to in any of subparagraphs (i) to (viii); or
  - (x) constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of >12 months;
  - (xi) represents a danger to the public or the financial system; or
  - (xii) is prescribed by regulations;
- (j) tax avoidance behaviour and other taxation-related impropriety (see section 6 below); or
- (k) any attempts to conceal any of the above conduct.

5.3 A disclosure which does not relate to Reportable Conduct will not qualify for protection under the *Corporations Act 2001* (Cth) ("**Corporations Act**") or the *Taxation Administration Act 1953* (Cth) ("**Taxation Administration Act**") (as relevant). However, a disclosure made to a legal practitioner for the purposes of obtaining legal advice will always be protected under the whistleblower protections of the *Corporations Act*.

5.4 We rely on our REMONDIS Personnel to help maintain and grow our culture of honest and ethical behaviour. We will not tolerate conduct that should be reported under this Policy. It is therefore expected that any REMONDIS Personnel who becomes aware of such Reportable Conduct will make a report as a matter of priority.

5.5 We take reports made under this Policy very seriously – false or frivolous reports or claims may have serious consequences, including reputational damage to REMONDIS and individuals who are the subject of any allegations. Disciplinary action may be taken against any employee who makes a false or frivolous report without having reasonable grounds (see section 16 below).

## 6.0 Tax Whistleblowers / Disclosers

6.1 A disclosure which specifically relates to tax avoidance behaviour and other taxation-related impropriety may be made to REMONDIS' internal auditor and registered tax agent in addition to an external legal practitioner or any REMONDIS directors, officers or senior management employees. A disclosure may also be made to the Australian Taxation Office where the individual believes the information to be disclosed may assist the Commissioner of Taxation in performing its duties and functions.

6.2 REMONDIS Personnel who make a disclosure relating to REMONDIS' tax affairs will qualify for whistleblower protections under the Taxation Administration Act.

## 7.0 Who is the Whistleblower Protection Officer?

- 7.1 REMONDIS has appointed the General Counsel of REMONDIS as its Whistleblower Protection Officer (“**Whistleblower Protection Officer**”). The Whistleblower Protection Officer is responsible for protecting Disclosers from personal disadvantage as a result of making a report. The Whistleblower Protection Officer is authorised to provide certain protections as appropriate in order to fulfil this role.
- 7.2 Anyone covered by this Policy can approach the Whistleblower Protection Officer prior to, during, or after making a whistleblowing report to seek advice.

## 8.0 How to make a disclosure and who you can report to?

### Internal Reporting Method

- 8.1 **To an Eligible Recipient:** You may report to a director, officer or senior manager of REMONDIS (defined in section 9.2 as “Eligible Recipients”). All Eligible Recipients are required to comply with the terms of this Policy, including keeping the identity of the Discloser confidential (subject to applicable laws) and providing such support as is necessary in the conduct of making an investigation. Eligible Recipients will forward your matter to the Whistleblower Protection Officer who will determine whether the matter is investigated internally or externally by a Whistleblower Investigation Officer (as defined in section 12).
- 8.2 **To the Whistleblower Protection Officer:** REMONDIS Personnel can elect to make an internal report directly to the Whistleblower Protection Officer (who is also an Eligible Recipient) to determine whether serious misconduct has occurred. This is an opportunity to clarify the incident, ask questions and determine whether the matter comes under this Policy. At all times these discussions will remain confidential.

Disclosure to the Whistleblower Protection Officer under this Policy can be done as follows:

- Email: [whistleblower@REMONDIS.com.au](mailto:whistleblower@REMONDIS.com.au)
- Phone: 1300 107 188;
- Mail: CONFIDENTIAL: Whistleblower Protection Officer  
REMONDIS Australia Pty Limited  
Level 4, 163 O’Riordan Street  
Mascot NSW 2020

### External Reporting Method

- 8.3 **To BDO Secure:** In the alternate, if you do not feel comfortable using internal reporting channels, you may make a report directly to REMONDIS’ independent external whistleblowing service provider, **BDO Secure**, using any of the following methods:
- Email: [securebdo@bdo.com.au](mailto:securebdo@bdo.com.au);
  - Phone: 1300 408 955 between 7am and 7pm.
  - Website: The BDO Secure online portal is accessible at <https://www.bdo.com.au/bdosecure>.
- 8.4 While this method facilitates reporting anonymously as an option, anonymous reporting may impact BDO Secure’s ability to investigate the matters reported.
- 8.5 Nothing in this Policy restricts or diminished the right of REMONDIS Personnel to make a disclosure directly to the Australian Securities and Investment Commission (“**ASIC**”) and other Commonwealth authorities or regulators.

## 9.0 Confidentiality and Anonymity Requirements

- 9.1 Where a Discloser qualifies for whistleblower protection, the Whistleblower Law requires that the Discloser’s identity (and any information that is likely to lead to their identification) be kept confidential (“**Anonymity Requirements**”).

- 9.2 The Anonymity Requirements will apply even where the disclosure has been made to one of the following individuals (rather than directly to the Whistleblower Protection Officer as set out in Option B above) as the following people are “Eligible Recipients” under the Whistleblower Law:
- a) An officer, director or senior manager of REMONDIS or a related body corporate of REMONDIS;
  - b) An auditor, or a member of an audit team conducting an audit, of REMONDIS or a related body corporate of REMONDIS;
  - c) An actuary of REMONDIS or a related body corporate of REMONDIS;
  - d) A person authorised by REMONDIS to receive such disclosures, (eg; Whistleblower Protection Officer, Whistleblower Investigation Officer or an external investigator such as REMONDIS’ independent whistleblowing service provider - BDO Secure); or
  - e) A manager of an employee of REMONDIS — i.e.; a person who supervises or manages the individual reporting.
- 9.3 Reports made by a Discloser must be treated in confidence. Subject to compliance with legal requirements, upon receiving a report under this Policy, REMONDIS and the Eligible Recipients are legally prohibited from disclosing any particulars that might identify, or are likely to lead to the identification of, the individual reporting conduct, without first obtaining the relevant individual’s express consent. Unless required by law, any disclosure will be done on a strictly confidential basis. However, the Eligible Recipient is able to disclose the complaint without your consent to ASIC, APRA or the Australian Federal Police, as well as an Australian legal practitioner for the purposes of obtaining legal advice, or otherwise as permitted by law.
- 9.4 All files and records created from an investigation into Reportable Conduct reported under this Policy will be securely stored and retained by us. No information pertaining to the Reportable Conduct will be released to any person not involved in the investigation (other than to our senior managers or directors requiring access in order to action the report or for corporate governance purposes) without the relevant Eligible Recipient’s authority and your consent.
- 9.5 Reportable Conduct made by a Discloser can be made anonymously. It may be difficult for us to properly investigate anonymous reports. If authorities take further legal action in relation to the Reportable Conduct, it may become necessary for a Discloser to identify themselves to these authorities. Anonymous Disclosers will qualify for protection under the Corporations Act and we will continue to take all reasonable steps to ensure that the Discloser is treated fairly and protected against discrimination or detriment in respect of their employment in these circumstances.

## 10.0 Legal Protection for the Discloser

- 10.1 Legal protections for Disclosers are available under the Corporations Act (“**Whistleblower Law**”), provided that they are a Discloser who discloses a “Reportable Conduct” and to an “Eligible Recipient”. All reports must be made on the basis that there are grounds to suspect Reportable Conduct.
- 10.2 Disclosers who report “Reportable Conduct” to “Eligible Recipients” set out in section 8 or 9, are entitled to certain protections under Whistleblower Law, such as protection against the commencement of certain legal proceedings or actions in relation to the report.
- 10.3 Disclosers will not be discriminated against or disadvantaged in their employment or engagement with REMONDIS even if the report is subsequently determined to be incorrect or not substantiated.

## 11.0 What should REMONDIS Personnel do if someone makes a disclosure to them?

- 11.1 This section applies where a REMONDIS Personnel (or “**Eligible Recipient**”) receives a disclosure of Reportable Conduct from a Discloser.

- 11.2 An Eligible Recipient receiving a report must protect the identity of the Discloser from disclosure and the Discloser's identity must not be disclosed. It is essential to ensure that the Anonymity Requirements of the Whistleblower Law are complied with.
- 11.3 The Eligible Recipient should make a disclosure regarding the information that they have received to the Whistleblower Protection Officer (or otherwise if required, directly, to the external whistleblowing service provider) using one of the methods referred to in section 8 of this Policy and should do so without revealing the identity of the Discloser unless:
- a) the Discloser consents in writing to the disclosure;
  - b) the disclosure is required by Whistleblower Law or is considered appropriate to a regulator;
  - c) the disclosure is necessary to prevent or lessen a serious threat to a person's health or safety; or
  - d) it is necessary to protect or enforce any legal rights or interests.
- 12.0 Whistleblower Investigations**
- 12.1 All bona fide disclosures of Reportable Conduct made to a Eligible Recipient or Whistleblower Protection Officer will be referred to a member of REMONDIS's Legal Team, or if otherwise relevant to HR matters, the People & Culture Team ("**Whistleblower Investigation Officer**"), for investigation within a reasonable time of the disclosure being made. For the avoidance of doubt, if a bona fide disclosure is made via the external and independent service provider, BDO Secure, then BDO Secure will be the Whistleblower Investigation Officer for the purpose of this section.
- 12.2 The Whistleblower Investigation Officer will be responsible for conducting the investigation, and for keeping the Whistleblower informed of the investigation's progress in a timely way. They will also submit their final report on the outcomes of their investigation to the Directors of REMONDIS or the Board of our Parent company, REMONDIS International GmbH (if required). Note that for the purposes of the Australian Standard and this policy, the Whistleblower Investigation Officer will not be the same person as the Whistleblower Protection Officer.
- 12.3 Investigations of Reportable Conduct will be conducted in a manner that is confidential, fair and objective. All information will be held securely and in strict confidence.
- 12.4 Where the Discloser has identified themselves, the Whistleblower Investigation Officer would be likely to begin by interviewing that person. However, their identity would not be made known to other parties without the Discloser's specific consent (or where it is required or permissible by law).
- 12.5 In certain circumstances (for example where the report involves allegations of fraud) the Whistleblower Protection Officer may decide to appoint external investigators.
- 12.6 The Whistleblower Investigation Officer (or other external investigator) may report the findings of any investigation, as relevant and depending of the level of severity, to the:
- a) Whistleblower Protection Officer;
  - b) Directors of REMONDIS; and/or
  - c) Board of REMONDIS International GmbH.
- 12.7 If the Discloser has agreed to identify themselves and any allegations contained in a report have been substantiated through the investigation process, the findings of the investigation may also be presented to the party accused of the Reportable Conduct and a response will be requested.
- 12.8 The investigation findings and will determine appropriate next steps, including action to be taken by the third party accused of the Reportable Conduct to rectify the Reportable Conduct, other action to prevent any further occurrences of the same or similar conduct, and in serious cases, disciplinary action which may include termination of employment or reporting the conduct to any relevant authorities.

- 12.9 The Discloser will be informed of the outcome of the investigation (other than anonymous Disclosers), subject to privacy and confidentiality considerations.

### 13.0 Support and Fairness for the Discloser

- 13.1 We are committed to supporting individuals who wish to make a report of Reportable Conduct under this Policy. If you are considering making a report under this Policy in person, you can ask to do so with a support person present. We will take all reasonable steps to ensure that Disclosers who make a report of Reportable Conduct receive appropriate support and engagement.

- 13.2 The Employee Assistance Program (EAP) is a confidential support and counselling hotline available to REMONDIS Personnel in certain circumstances. The EAP is available to all employees and their immediate family members, with support available 24 hours a day, 7 days a week via the telephone hotlines below. In-person sessions are also available for employees through the website.

Employees: 1800 808 374

Manager Support Program: 1800 505 015

Website: [www.assureprograms.com.au](http://www.assureprograms.com.au)

- 13.3 The Whistleblower Protection Officer will maintain processes to monitor the welfare of Disclosers under this Policy, to ensure the effectiveness of protections offered under the Policy.

- 13.4 REMONDIS is not able to extend the full level of protections and support set out in the Policy to Disclosers who are not directly employed by REMONDIS at the time the report is made, for example protection of their other employment conditions.

- 13.5 It is a priority for us that individuals who make a report under this Policy do not suffer detriment or adverse treatment as a result. Detriment or adverse treatment may include actual or threatened:

- (a) dismissal, demotion, suspension or alteration of an employee's position;
- (b) discrimination between REMONDIS Personnel;
- (c) damage to property, reputation or financial position; or
- (d) harassment, intimidation, harm or injury.

- 13.6 We do not tolerate any form of unfair treatment, threat, retaliation or other action against any individuals who have made or assisted in the making of a report under this Policy and will take steps to ensure that these individuals do not suffer detriment as a result of reporting. Any such treatment, threat, retaliation or other action must immediately be reported to a member of our People & Culture team to investigate.

- 13.7 In addition, if you make a report of Reportable Conduct under this Policy, you are entitled to additional protections under law. These protections ensure that eligible persons who make eligible disclosures are protected against civil, administrative and criminal liability or the enforcement of certain contractual remedies in respect of those disclosures. We encourage Disclosers to seek independent legal advice.

- 13.8 Disclosers are entitled to seek compensation and other remedies for loss, damage or injury suffered as a result of a disclosure or if REMONDIS failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct from occurring.

### 14.0 Privacy

The Whistleblower Investigation Officer may be required to collect personal information (as the term is defined in the *Privacy Act 1988 (Cth)*) in order to properly investigate any report, or to otherwise enforce any legal rights or interests and/or to defend



any claims. Any such personal information will be used in accordance with the *Privacy Act 1988 (Cth)* and REMONDIS' Privacy Policy.

### 15.0 Public interest and emergency reporting

15.1 In circumstances where you make a report of Reportable Conduct to ASIC, APRA or a prescribed Commonwealth authority and:

- a) You have reasonable grounds to believe the report concerns a substantial and imminent danger to the health and safety of one or more persons or the natural environment; or
- b) At least 90 days have elapsed since the date of that report and you do not have reasonable grounds to believe that action has been taken in respect of that report (providing that you have contacted the person to whom the report has been made to check on the status of the investigation) and you have reasonable grounds to believe that making a further disclosure would be in the public interest,

then a further protected emergency report may be made to a member of parliament or journalist but only if the Discloser has given prior written notice of the intention to make a secondary report to the original recipient of the report. In such case the further report may be entitled to the protections conferred by law.

15.2 We will take reasonable steps to ensure that a Discloser is not victimised as a result of making a protected emergency report.

### 16.0 False or dishonest reporting

16.1 A false disclosure made by a Discloser under this Policy could have significant effects on REMONDIS' reputation and the reputations of REMONDIS Personnel and could also cause considerable waste of time and effort. Therefore, it is very important that Disclosers who make a report under this Policy do so with reasonable grounds to suspect the Reportable Conduct has, or will shortly, take place, and that all underlying information and facts concerning the Reportable Conduct are true and correct.

16.2 We take reports made under this Policy very seriously. Disciplinary action may be taken against anyone who makes a false, dishonest or frivolous report without having reasonable grounds to suspect that the Reportable Conduct has, or will shortly, take place. A Discloser will not be considered to have made a report with reasonable grounds to suspect that the Reportable Conduct has, or will shortly, take place, if the report is raised for a malicious reason or ulterior motive, or if it is not based on facts and/or circumstances that provide a reasonable basis for the report. Repeated reports about trivial matters may also be considered not to be made with reasonable grounds to suspect that the Reportable Conduct has, or will shortly, take place.

### 17.0 Training and accountability

17.1 REMONDIS will take the following steps to ensure that the Policy is available to all potential Disclosers:

- a) This Policy (or a summary of it) will be made available on REMONDIS' external website at [www.remondis-australia.com.au](http://www.remondis-australia.com.au); and
- b) A copy of the Policy will be saved and available in REMONDIS's HRIS system alongside REMONDIS's other policies and procedures.

17.2 All new personnel who are inducted as new starters with REMONDIS will also be provided with a copy of this Policy.

17.3 REMONDIS will take reasonable steps to ensure that REMONDIS Personnel are aware of, and understand this Policy, and the types of behaviour or scenarios that are reportable, including through internal communications and ongoing training.

17.4 Any disclosures of Reportable Conduct will be retained in our confidential 'Whistleblowing Register' as required by law, which will be maintained by our Whistleblower Protection Officer and the REMONDIS Legal Team.