



WHISTLEBLOWER POLICY

JAN 2020



WHISTEBLOWER POLICY

1. Purpose

Celestino is committed to the highest standards of conduct and ethical behaviour in all of our business activities, and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance. Celestino encourages the reporting of any instances of suspected unethical, illegal, fraudulent or undesirable conduct involving Celestino's business, and will ensure that those persons who make a report can do so without fear of intimidation, disadvantage or reprisal.

2. Scope

This Policy covers all of Celestino's business. It also applies to all stakeholders who have dealings with Celestino, including all of Celestino's directors, officers, employees, contractors, suppliers, tenderers or any other person whom has business dealings with Celestino. Any individual may make a report under this Policy if that person believes that any such persons have engaged in Reportable Conduct.

This Policy will be made available to all employees and officers upon commencement with Celestino during the induction process, and will be available on an ongoing basis on the Celestino intranet.

3. Objectives

To enable any person to make a report in a manner that will protect their identity (if requested) to ensure Celestino can investigate and act as appropriate on matters which are determined to be unaligned with expected behaviours and conduct.

4. Responsibilities

It is expected that employees of Celestino who become aware of known, suspected, or potential cases of Reportable Conduct will make a report under this Policy or under other applicable policies or procedures.

This Policy and supporting procedures cannot be amended without approval from the Celestino Board. It will be reviewed from time to time to ensure that it remains effective and meets best practice standards and the needs of Celestino.

The Designated Officers are charged with ensuring thorough investigation of all reports whilst adhering to the procedure as described in this Policy.

5. References / Records

The Baiada Disciplinary Guidelines
The Baiada Bullying Policy

6. Definitions

Eligible Recipient: means a Designated Officer and any of the other persons listed in section 9.2.

Eligible Whistleblower: an individual who is or has been an officer or employee of, a contractor to, or the employee of a contractor to, Celestino, or a relative or dependent (including a dependent of an individual's spouse) of any of the above persons.

Whistleblower: an Eligible Whistleblower who possesses information about Reportable Conduct and divulges that to an Eligible Recipient.

Whistleblower Laws: the whistleblower protection provisions as set out in the Corporations Act 2001 (Cth) and the Taxation Administration Act 1953 (Cth).

Reportable Conduct: is misconduct, an improper state of affairs or circumstances in relation to Celestino or its tax affairs, or conduct which:

- is dishonest, fraudulent or corrupt activity, including bribery or falsifying documents;
- is illegal activity (such as theft, drug sale or use, violence, harassment or intimidation, criminal damage to property or other breaches of state or federal law);
- constitutes an offence against, or a contravention of, a provision of specified legislation including the Corporations Act 2001 (Cth), or which constitutes an offence against any other law that is punishable by imprisonment for a period of 12 months or more;
- is unethical or in breach of Celestino's policies or procedures (which may include policies of Celestino's parent entity, the Baiada Group);
- represents a danger to the public or the financial system;
- is potentially damaging to Celestino, the Baiada Group, a Celestino employee or a third party, such as unsafe work practices, environmental damage, health risks or abuse of Celestino property or resources;
- amounts to an abuse of authority;
- may cause financial loss to Celestino or damage its reputation or be otherwise detrimental to Celestino's interests;
- involves a matter that may constitute a contravention of heavy vehicle/chain of responsibility laws or competition laws; or
- involves any other kind of serious impropriety or concealing of wrongdoing.

Designated Officers: nominated senior managers whose role is to receive, review, investigate and respond to alleged disclosures of such information provided by a whistleblower.

7. What is a protected disclosure?

Under the Whistleblower Laws and this Policy, an Eligible Whistleblower will be entitled to certain protections if they make a protected disclosure to an Eligible Recipient, ASIC, APRA, or the ATO.

A report will be a 'protected disclosure' if it is a report of information by an Eligible Whistleblower, where the Eligible Whistleblower has reasonable grounds to suspect that the information amounts to Reportable Conduct.

A disclosure will **not** be a protected disclosure (and an Eligible Whistleblower will not be protected under the Whistleblower Laws) if the information disclosed concerns a 'Personal Work-Related Grievance' of the Eligible Whistleblower.

A 'Personal Work-Related Grievance' is a grievance about any matter in relation to the Eligible Whistleblower's employment, or former employment, having (or tending to have) implications for the Eligible Whistleblower personally. However, the grievance will not be a Personal Work-Related Grievance if it has significant implications for Celestino and concerns conduct or alleged conduct that comes within the definition of Reportable Conduct.

Examples of Personal Work-Related Grievances include:

- interpersonal conflict between the whistleblower and another employee;
- decisions relating to the engagement, transfer or promotion of the whistleblower;
- decisions relating to the terms and conditions of engagement of the whistleblower; and
- decisions to suspend or terminate the engagement of the whistleblower, or otherwise to discipline the whistleblower.

Even though they are not a protected disclosure, Personal Work-Related Grievances may be covered and subject to investigation under the terms of the Celestino Disciplinary Guidelines and/or the Celestino Bullying Policy.

8. Public Interest and Emergency Disclosures

A disclosure will also be a protected disclosure if a Whistleblower makes a 'Public Interest Disclosure' or an 'Emergency Disclosure'.

A 'Public Interest Disclosure' under the Whistleblower Laws means where the discloser has already made a protected disclosure to a regulatory body and at least 90 days have passed, the discloser does not have reasonable grounds to believe that action is being, or has been, taken to address the matters to which the previous disclosure related, and the public interest disclosure is made to a member of Federal or a State Parliament or a journalist.

An 'Emergency Disclosure' under the Whistleblower Laws means where the discloser has already made a protected disclosure to a regulatory body, the discloser has 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 the emergency disclosure is made to a member of Federal or a State Parliament or a journalist.

Please review the Whistleblower Laws for the specific requirements which must be met in each case.

9. Standard Requirements

9.1 Investigation of Reportable Conduct

Celestino will investigate all matters reported under this Policy as soon as possible after the matter has been reported. A Designated Officer will determine, in his or her sole discretion, the best way to proceed in relation to each report, and the process may vary depending on the nature and seriousness of the disclosure made. A Designated Officer may appoint a person (including external advisors) to conduct or assist in the investigation of a matter raised in a report. Where appropriate, Celestino will acknowledge receipt of the report and provide feedback to the Whistleblower regarding the investigation's progress and/or outcome (subject to considerations of the privacy of those against whom allegations are made).

Any investigation will be conducted in an objective and fair manner, and otherwise as is reasonable and appropriate having regard to the nature of the Reportable Conduct and the circumstances. Celestino and the person who has received the report may need to disclose information to undertake an investigation into the disclosure. However, information which may lead to the identity of the discloser will only be disclosed for the purposes of investigating the report, where the disclosure of that information is reasonably necessary for the purposes of investigating the report and all reasonable steps are taken to reduce the risk that the discloser will be identified as a result of disclosing that information.

9.2 How to Make a Report

Celestino has several channels for making a report if a person becomes aware of any issue or behaviour which he or she considers to be Reportable Conduct as set out below.

- (a) Celestino employees or contractors working within a Celestino team may raise the matter with their senior manager within the division/business unit. A senior manager in receipt of a report must take the matter to a Designated Officer, in accordance with the confidentiality protocols set out below. An employee or contractor working within a Celestino team may also report (on a confidential basis) directly to a Designated Officer as outlined below.
- (b) Any person may make a report to any of the following Designated Officers:

Senior Legal Counsel
Penny Dixon

Phone: 02 9842 1204
Email: penny.dixon@celestino.net.au

Head of Risk & Compliance
Nick Turvey

Phone: 02 9842 1109
Email: nick_turvey@baiada.com.au

- (c) Reports may also be made by post to PO Box 21, Pendle Hill, NSW 2145 (marked to the attention of one of the Designated Officers referred to above).
- (d) Reports can also be made to the auditor or a member of an audit team conducting an audit of Celestino, an actuary, a registered tax agent or BAS agent of Celestino, the Company Secretary, or any member of the Board of Directors.

A report may be submitted anonymously if the Whistleblower does not wish to disclose their identity, and there is no requirement for a Whistleblower to identify himself or herself to receive the protections outlined in this Policy or under the Whistleblower Laws.

Disclosures may also be made to ASIC, APRA, or the ATO.

9.3 Protection of Whistleblowers

Celestino is committed to ensuring confidentiality in respect of all matters raised under this Policy, and that those who make a report are treated fairly and do not suffer any disadvantage.

(a) Protection of the Whistleblower's identity and confidentiality.

Subject to compliance with legal requirements, upon receiving a report under this Policy and procedure, Celestino will not, nor will any supervisor, manager or Designated Officer, disclose any particulars that would suggest or reveal their identity as a Whistleblower, without first obtaining their consent.

Any disclosure that has consent will be disclosed on a strictly confidential basis. However, the Designated Officer is able to disclose the complaint without consent to ASIC, Fair Work Ombudsmen, the Australian Federal Police or equivalent regulators. The Designated Officer may also report to the Celestino Board or the Risk Subcommittee of the Celestino Board on a "no names" basis.

(b) Protection of files and records

All files and records created from an investigation will be retained under strict security and unauthorised release of information to someone not involved in the investigation (other than senior managers or directors who need to know to take appropriate action, or for corporate governance purposes) without the consent of a Whistleblower. To do so will be a breach of this Policy.

Whistleblowers are assured that a release of information in breach of this Policy will be regarded as a serious matter and will be dealt with under Celestino's disciplinary procedures.

(c) Fairness

A Celestino employee or contractor within a Celestino team who is subjected to victimisation or other detrimental treatment as a result of making a protected disclosure under this Policy should inform a senior manager within their division/business unit immediately. If the matter is not remedied, it should be raised in accordance with section 9.2 of this Policy.

Detrimental treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats or other unfavourable treatment connected with making a report.

10. State Specific Requirements

This Policy applies to Celestino operations in all States and Territories.

11. Corrective Actions

In the event that issues are identified with this process, appropriate corrective and preventative actions will be applied to address and ensure any recurrence is limited.

12. False reports

Where a person knowingly makes a disclosure that is a false report, and therefore not a protected disclosure, then he or she may also be subjected to disciplinary procedures. Accordingly, as far as possible, a whistleblower should ensure that any reports are genuine, factually accurate, complete, and are presented in as unbiased a way as possible (including that any potential perceived bias is disclosed).



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The following are examples of the types of behaviour on your part that may, subject to a management decision and after an investigation; result in your immediate dismissal:

- Misrepresentation or omission of facts in obtaining employment.
- Falsifying of your own or another employee's clock card or security card, or falsification of any other Organisation record.
- Bringing drugs, except as prescribed by a registered medical practitioner, or bringing intoxicating liquor onto the company's site, or consuming drugs (other than those prescribed by a Medical Practitioner), or intoxicating liquor on the site without the consent of the General Manager or Managing Director.
- Attending for work in a condition which your manager believes is due to consumption of alcohol or other substances which in his/her opinion renders you unable to undertake your work either properly and/or safely.
- Sleeping on duty where this may result in concerns as to safety.
- Gambling on company's site without the consent of the General Manager or Managing Director.
- Possession of company property without authorisation, or taking company property from company site without authorisation.
- Behaviour that results or could result in injury to a fellow worker and/or damage to company property or other property under the company's care.
- Deliberate damage to company property, equipment or product.
- Physical or verbal violence to another person on the company's site, in and/or outside working hours.
- Removal or possession of another employee's personal property without that employee's consent.
- Irresponsible acts affecting plant and equipment, hygiene, quality, safety or the environment.
- Refusal to carry out the lawful instruction of a Manager or Supervisor.
- Failure to follow company safety requirements, Quarantine Policy and Procedure.
- Failure to use and/or to wear safety equipment or clothing provided.
- The unauthorised disclosure of confidential company information.
- A motor vehicle or other offence that incurs the loss of your Motor Vehicle Driver's Licence where this is a requirement of your job and there is no other suitable position available.



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DISCIPLINARY GUIDELINES

- Taking leave without authorisation.
- Leaving your site/section without permission
- Sexual or other harassment of a fellow worker, contractor, customer, client or visitor

The following are examples of the types of behaviour for which a warning will be issued and may lead to termination of employment.

- Smoking anywhere on the site other than designated areas.
- Failure to follow product handling procedures
- Failure to report any accident or personal injury occurring at work, no matter how minor the incident.
- Failing to report any lateness or other absence at or before normal start time or, in the case of a shift worker, at least two hours before the shift is due to start.
- Poor time keeping, including arriving late for work, or unauthorised breaks.
- Careless or indifferent performance of duties and/or not meeting required work standards.
- Being discourteous to other workers, contractors, customers, clients or visitors.
- Aggressive/argumentative behaviour.
- Failure to comply with housekeeping requirements as stipulated from time to time.

I confirm receipt of the Company's Disciplinary Guidelines; I have read and understood them.

Print Name

Signature

Date

Baيدا is committed to have workplace environments that are free of workplace bullying. All employees, contractors, service providers and visitors have the right to a working environment that is free of bullying and harassment, where managers treat all complaints seriously and with respect.

Baيدا will not condone any form of bullying at any workplace under our management and control.

What is Workplace Bullying?

Workplace bullying is best described as repeated, unreasonable, and/or unnecessarily aggressive behaviour that is directed toward an individual or group of individuals that may cause distress and create a risk to health and safety. Examples of workplace bullying include:

- Yelling and screaming abuse or using foul language;
- Publicly insulting or humiliating others.

What is NOT Workplace Bullying?

Bullying does not include the reasonable actions of Managers carried out in a fair manner.

Examples of what does not constitute as workplace bullying include:

- Setting performance goals, standards and deadlines;
- Allocating specific tasks to individuals;
- Selecting or not selecting an individual for a promotion or advancement;
- Disciplinary action related to unsatisfactory performance or inappropriate behaviours.

Responsibility

Managers and Supervisors must:

- Ensure that individuals in their area are not subjected to bullying;
- Personally demonstrate appropriate behaviour;
- Promote that anti-workplace bullying practice;
- Treat every complaint seriously, and take immediate action;
- If an employee makes or is witness to a complaint, ensure that the employee is not victimised.

Employees, Contractors and Visitors are required to:

- Behave responsibly by complying with this policy;
- Not encourage or tolerate the inappropriate behaviours or others;
- Maintain confidentiality when providing information in an investigation; and
- Report any incidence of workplace bullying.
- It is a condition of employment that all workers behave in a professional manner and treat each other with dignity and respect while they are at work.

Reporting

Any instance of workplace bullying must be reported immediately. All workplace bullying incidents will be treated as confidential. Anyone who suspects an incident of bullying must report it to one of the following persons;

- Your Supervisor/Manager
- Your employee Representative, if applicable (Union/Support person/Fellow employee)
- The Site IR/HR Coordinator
- The Site Manager or the Divisional Manager

Enquiries and Concerns

Should you have any questions please speak to your Manager, the Site IR/HR Coordinator or the National IR Manager.



Simon Camilleri
Managing Director

9.5.2019
Date