

P68 – WHISTLE BLOWING POLICY

Approval and Review	Details	
Authoriser CEO	Malcolm Eccles	
Reviewer Risk & Compliance Manager	Lana Radley	
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1 PURPOSE

The purpose of this Whistleblowing Policy (WB Policy) is to encourage the reporting of serious misconduct by establishing clearly defined processes and reporting channels through which such reports may be made with confidence, and to ensure that people who make reports are treated fairly and, to the extent possible, protected from reprisal.

A person who raises a concern under this WB Policy may qualify for special protections which are available at law. These special protections will apply if the:

- nature of the concern is about the types of serious misconduct and corporate wrongdoing that are identified in section 3; and
- concern is raised in accordance with the process outlined in sections 4 to 6.

2 SCOPE

This policy applies to all Basslink Staff and Contractors.

3 RESPONSIBILITIES

3.1 COMPLIANCE, MONITORING AND REVIEW

The Risk & Compliance Manager is responsible for the review of this policy and ensuring the information contained herein is correct and up to date.

The CEO is responsible for the implementation and monitoring of this policy to ensure compliance from all Basslink Staff and Contractors.

3.2 RECORDS MANAGEMENT

The Document Management Record is located at the end of this document.

4 TERMS AND DEFINITIONS

Emergency Disclosure: is defined in section 5 of schedule 2 attached to this policy.

Public Interest Disclosure: is defined in section 5 of schedule 2 attached to this policy.

Protected Concern: is defined in sections 2.2 and 3.1 of this policy and section 2 of schedule 2 attached to this policy.

Recipient: is defined in section 3 of schedule 2 attached to this policy.

Whistle Blower: is define in section 4.2 of this policy and section 2 of schedule 2 attached to this policy.

WB Policy: (this) Whistle Blower Policy

5 POLICY STATEMENT

5.1 MISCONDUCT

For a report to be a Protected Concern it must relate to serious misconduct or an improper state of affairs and circumstances such as:

- fraud (e.g. misappropriation of funds), bribery (e.g. bribing a government official for information) and corruption (e.g. providing sensitive data obtained through a retainer with the Federal or a State/Territory Government to an overseas government),
- illegal activity (e.g. theft, drug sale or use, violence, criminal damage to property or other breaches of the law),
- a concern that might harm Basslink, a Basslink employee or a third party (e.g. unsafe work practices),
- a concern that might damage Basslinks reputation, or
- a concern that may endanger the public, or Australia's financial system.

Importantly, a report can still qualify for the special protections even if it turns out to be incorrect.

Reports that relate to personal work-related grievances (that do not also involve serious misconduct, like the examples discussed above), do not qualify for protection under this WB Policy. Examples of personal work-related grievances might include:

- a conflict between two employees,
- a decision to transfer or demote an employee,

- a decision about an employee's terms and conditions of employment, or
- a decision to suspend or terminate a contractor.

Regardless of whether the matter relates to a personal work-related grievance, you will be offered the special protections under this WB Policy if you:

- suffer from, or are threatened with, detriment for making a disclosure; and/or
- seek legal advice about the special protections that are available to you.

If you have any questions about how this WB Policy operates and the circumstances in which the special protections will apply, please contact Basslinks CEO (whose contact details can be found at Schedule 1.) The CEO can provide you with additional information regarding the process for making a disclosure and the protections available to Whistle-blowers that make a Protected Concern, prior to you making a formal disclosure.

5.2 MAKING A PROTECTED CONCERN

For a report to be a Protected Concern it must be made by a Whistle blower.

A Whistle blower is someone who is (or has been) any of the following:

- a director or company secretary of Basslink,
- an employee of Basslink,
- an individual who is a contractor or supplier of Basslink (or employees of Basslinks corporate contractors and suppliers), and
- a relative or dependant of an individual above (including, but not limited to, a spouse, parent, child, grandchild or sibling).

5.3 RECEIVING A PROTECTED CONCERN

For a report to be a Protected Concern it must be made to a Recipient.

Basslink has nominated particular individuals as Recipients. They are listed at Schedule 1.

While all of the Recipients are able to receive Protected Concerns, to ensure that your concern is handled in the most effective and efficient manner, please raise your concern with the CEO in accordance with the process outlined at section 6.

5.4 REPORTING MISCONDUCT

Basslink encourages you to report concerns internally in accordance with the process below. You are, however, able to report concerns externally (see paragraph 6.11) and still qualify for the special protections.

5.4.1 INTERNAL

Please report your concern to Basslinks CEO (either anonymously or using your name). You can raise your concern with the CEO in a number of ways, including by:

- meeting in person,
- email,
- telephone call, or
- Basslinks website.

Schedule 1 sets out the contact details for the CEO.

In your communication with the CEO, please advise whether you would like your identity to remain confidential. If you are reporting on an anonymous basis, please give consideration as to how the CEO might be able to contact you in the future (for example, you might decide to provide an unlisted telephone number but not your name).

Once the CEO has had an opportunity to consider your report, the CEO will advise you whether your report qualifies as a Protected Concern. If appropriate, the CEO will also advise you of likely next steps and an estimate of the anticipated timeline.

If you do not consider that it is appropriate for you to raise your concern with the CEO (e.g. if there is a conflict of interest), you may report your concern to the General Manager, Keppel Group Internal Audit (either anonymously or using your name). You can raise your concern with the General Manager, Keppel Group Internal Audit in a number of ways, including by:

- email, or
- telephone call.

Schedule 1 sets out the contact details for the General Manager, Keppel Group Internal Audit.

In your communication with the General Manager, Keppel Group Internal Audit, please advise whether you would like your identity to remain confidential. If you are reporting on an anonymous basis, please give consideration as to how the General Manager, Keppel Group Internal Audit might be able to contact you in the future (e.g. you might decide to provide an unlisted telephone number but not your name).

Once the General Manager, Keppel Group Internal Audit has had an opportunity to consider your report, the General Manager, Keppel Group Internal Audit will advise you whether your report qualifies as a Protected Concern. If appropriate, the General Manager, Keppel Group Internal Audit will also advise you of likely next steps and an estimate of the anticipated timeline.

If you raise your concern with one of the other Recipients, where it is appropriate to do so, they will ask that you raise your concern with the CEO (remembering that your concern can be raised on an anonymous basis. This is because, in most cases and so long as there is no conflict of interest, it will be the CEO who will be responsible for considering the concern and determining whether it is a Protected Concern and what steps should be taken to investigate

it. In these circumstances, unless you provide the Recipient with consent to reveal your identity, they will keep your identity confidential.

5.4.2 EXTERNAL

Outside of Basslink, Protected Concerns may also be made to the following parties:

- Australian Securities and Investments Commission (ASIC),
- the Commissioner of Taxation at the Australian Taxation Office (if the matter relates to a taxation matter),
- a registered tax or BAS agent of Basslink (if the matter relates to a taxation matter), or
- a legal practitioner (engaged by you), if the report is made for the purpose of you obtaining legal advice or legal representation.

Schedule 1 sets out the contact details for ASIC and the Commissioner of Taxation.

Schedule 2 explains that in certain limited circumstances, a Whistle blower who makes a Protected Concern may also have the right to raise their concern with a Member of Parliament or a journalist.

A report to any Recipient (internal and external) can be made on an anonymous or named basis and will qualify for protection if all other criteria are met.

5.5 INVESTIGATING PROTECTED CONCERNS

Where a Protected Concern is made internally, Basslink will consider the report and if appropriate, conduct an objective investigation having regard to the nature and circumstances of the reportable conduct.

5.5.1 FAIR TREATMENT OF THOSE TO WHOM THE DISCLOSURE RELATES

Basslink will treat the person(s) to whom the Protected Concern relates fairly, and any findings will be made on reliable evidence. The investigation will be conducted independently of the person or persons referred to in the report. Schedule 2 provides examples of the steps that Basslink may take in order to ensure the fair treatment of anyone mentioned in the report.

5.5.2 THE INVESTIGATION PROCESS

While the particulars of each investigation will vary depending on the nature of the report, a summary of a typical investigation process is set out at Schedule 2.

All investigations will be conducted in a timely manner. Throughout the investigation, where appropriate, Basslink will provide feedback to the Whistle-blower who has made the Protected Concern regarding the investigation's progress and/or outcome (subject to considerations relating to the privacy of those against whom allegations are made, and being conscious of not prejudicing the investigation or other matters arising from a report being made).

5.6 WHISTLE BLOWER PROTECTIONS

Basslink is committed to providing support and protection in response to genuine reports of wrongdoing and will not tolerate any retaliations, or threats of retaliation.

5.6.1 PROTECTING YOUR IDENTITY

There is no requirement for a Whistle blower to identify themselves in order to qualify for protection.

If you choose to identify yourself to a Recipient but otherwise want your identity to remain confidential, your identity (or information that is likely to lead to your identity being known) will not be disclosed. This is subject only to certain specific exceptions which are explained at Schedule 2.

Any release of information in breach of this WB Policy will be regarded as a serious matter and may result in disciplinary action together with possible legal consequences (such as fines and, in extreme cases, imprisonment).

5.6.2 PROTECTING YOU FROM LEGAL ACTION

Whistle blowers who make a Protected Concern cannot have:

- court proceedings commenced against them for making the report, or
- the information they have reported used as evidence against them, in court proceedings.

Whistle blowers will not, however, receive protection for their own misconduct or wrongdoing.

5.6.3 PROTECTING YOU FROM DETRIMENT

Whistle blowers who make a Protected Concern will be protected from detrimental conduct.

Detrimental conduct might include, for example:

- dismissal,
- a change in duties or a demotion,
- a transfer to another office or location,
- harassment, bullying or intimidation,
- harm or injury,
- reputational damage,
- damage to property, and
- damage to a person's financial position.

Detrimental conduct is unlikely to include, for example, administrative action that is taken to protect a Whistle-blower who has made a Protected Concern from detriment (such as enabling them to work from home).

Basslink will not tolerate any form of detrimental conduct which may result in disciplinary action being taken, up to and including termination of employment. There are also separate and serious legal consequences for causing detriment to a Whistle-blower who has made a Protected Concern (such as fines and, in extreme cases, imprisonment).

Basslink will thoroughly investigate reports of any victimisation or detrimental conduct related in any way to a Protected Concern being made. A Whistle-blower who is subjected to detrimental treatment (or a threat to cause any detriment) should report this immediately to Basslinks CEO or General Manager, Keppel Group Internal Audit.

5.6.4 COMPENSATION AND OTHER REMEDIES

A Whistle-blower who makes a Protected Concern may also be entitled to court ordered remedies, including:

- compensation for any loss or damage suffered,
- injunctive relief restraining a person from engaging in detrimental conduct, or to prevent the effects of the detrimental conduct,
- an order requiring an apology be given, and/or
- any other order that the court thinks is appropriate.

5.6.5 SUPPORT FOR WHISTLE BLOWERS WHO HAVE MADE PROTECTED CONCERNS

Basslink will take appropriate measures to protect, and support the wellbeing of, a Whistle-blower who has made a Protected Concern, including in circumstances where they may be the victim of detrimental conduct.

In addition to matters already discussed in this section, this support may be in the form of:

- monitoring and managing the behaviour of other employees,
- considering whether the Whistle-blower who has made the Protected Concern should be:
 - offered flexible working arrangements,
 - permitted paid time off work, and/or
 - able to work from an alternative location, while a matter is investigated.

6 RELATED LEGISLATION AND DOCUMENTS

Corporations Act 2001 (Cth) ("Corporations Act")

Taxation Administration Act 1953 (Cth) ("Tax Act")

7 SCHEDULES

See Schedules attached.

SCHEDULE 1

RECIPIENTS INTERNAL

Name	Contact Phone Number	Contact Email
Mr Malcolm Eccles, CEO	0407 052 757	Malcolm.eccles@basslink.com.au
Ms Sepalika Kulasekera, General Manager, Keppel Group Internal Audit	(65) 6413 6500	report@kepcorp.com

EXTERNAL

Regulatory Authority	Contact Details
Office of the Whistle-blower, Australian Securities and Investment Commission	<p>Lodging a report via ASIC's online reporting form at: http://www.asic.gov.au/report-misconduct</p> <p>Writing to ASIC at: Australian Securities and Investments Commission GPO Box 9827 Brisbane QLD 4001</p>
Commissioner of Taxation, Australian Taxation Office	<p>Lodging a report via the tax evasion reporting form (available at, https://www.ato.gov.au/Forms/Tax-evasion-reporting-form/)</p> <p>Through the tip-off form in the contact section of the ATO app, downloadable from: https://www.ato.gov.au/General/Online-services/ATO-app/</p> <p>By telephone on the confidential hotline to report tax avoidance schemes: 1800 060 062</p> <p>By email to reportataxscheme@ato.gov.au</p> <p>Writing to Australian Taxation Office Tax Evasion Locked Bag 6050 Dandenong VIC 3175</p>

SCHEDULE 2

LEGAL REQUIREMENTS

Section 1: Purpose

1. This WB Policy and the procedures set out in this document reflect and comply with the whistle-blower provisions of the *Corporations Act 2001* (Cth) ("**Corporations Act**") and the *Taxation Administration Act 1953* (Cth) ("**Tax Act**").

Section 2: What is Reportable Conduct?

2. **Whistle-blower** under the Corporations Act and Tax Act

- 2.1 A Whistle-blower is someone who is (or has been) any of the following:

- (a) a current or former officer (including a director or company secretary – hereon defined as **officer**) or employee of Basslink.
- (b) an individual who supplies, or used to supply, services or goods to Basslink (paid or unpaid) (or an employee of that individual).
- (c) an individual who is an associate of Basslink.
- (d) a relative or dependent of an individual above (including, but not limited to, a spouse, parent, child, grandchild, or sibling); or
- (e) an individual prescribed by respective regulations for the purposes of the Corporations Act or Tax Act.

3. **Recipients**

- 3.1 Under the Corporations Act, a Recipient is any of the following:

- (a) Australian Securities and Investments Commission ("**ASIC**"), Australian Prudential Regulation Authority ("**APRA**") or a prescribed Commonwealth authority.
- (b) an officer or senior manager of Basslink.
- (c) an auditor or a member of an audit team conducting an audit of Basslink.
- (d) an actuary of Basslink or a related body corporate; or
- (e) any other person authorised by the Company to receive Protected Concerns under the Corporations Act. At Basslink, these people are those listed in Schedule 1.

- 3.2 Under the Tax Act, a Recipient is any of the following:

- (a) an officer or senior manager of Basslink.
- (b) any employee or officer who has functions or duties that relate to the entity's tax affairs.
- (c) an auditor or a member of an audit team conducting an audit of Basslink.
- (d) a registered tax agent or BAS agent who provides services to Basslink.

- (e) a person authorised by Basslink to receive Protected Concerns. At Basslink, these people are those listed in Schedule 1; or
- (f) a person or body prescribed in the regulations.

3.3 Legal practitioners:

A Whistle-blower who has made a Protected Concern can also access the special protections where the disclosure is made to a legal practitioner to obtain legal advice or representation in relation to the operation of the special protections and/or whistleblowing regime under the Corporations Act or Tax Act.

4. Protected Concern

4.1 Under the Corporations Act:

- (a) For a disclosure to be a Protected Concern, it must relate to misconduct, or an improper state of affairs and circumstances, in relation to Basslink or a related body corporate, which the Whistle-blower has reasonable grounds to suspect has occurred, is occurring or will occur.
- (b) This can include, but is not limited to, information that indicates that an officer or employee of Basslink or one of its related bodies corporate has engaged, is engaging or will engage in conduct that:
 - (i) is an offence or contravention of:
 - (A) the Corporations Act.
 - (B) the *Australian Securities and Investments Commission Act 2001*.
 - (C) the *Banking Act 1959*.
 - (D) the *Financial Sector (Collection of Data) Act 2001*.
 - (E) the *Insurance Act 1973*.
 - (F) the *Life Insurance Act 1995*.
 - (G) the *National Consumer Credit Protection Act 2009*.
 - (H) the *Superannuation Industry (Supervision) Act 1993*; or
 - (I) an instrument made under those laws.
 - (ii) constitutes an offence against any other Commonwealth law that incurs a punishment of up to 12 months or more.
 - (iii) represents a danger to the public or the financial system; or
 - (iv) is prescribed by regulations for the purposes of the Corporations Act.

4.2 "Personal work-related grievance" disclosures are not Protected Concerns. In particular, under the Corporations Act, a disclosure is not a Protected Concern and will not be afforded special protections if the information disclosed:

- (a) concerns a grievance about any matter in relation to the discloser's employment (or former employment) that has personal implications for the discloser.
- (b) does not have significant implications for Basslink that do not relate to the discloser; and
- (c) does not concern conduct described above under the heading "Protected Concern" (personal work-related grievance).

4.3 Under the Tax Act, a disclosure will be a Protected Concern if either:

- (a) First instance:
 - (i) the disclosure is made to the Commissioner of Taxation, because the Whistle-blower considers that the information may assist the Commissioner to perform their functions or duties under taxation law in relation to Basslink or an associate of Basslink; or
- (b) Second instance:
 - (i) the Whistle-blower has reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances in relation to the tax affairs of Basslink or an associate of Basslink.
 - (i) the Whistle-blower considers that the information may assist the Recipient to perform functions or duties that relate to the tax affairs of Basslink; and
 - (ii) the disclosure is made to one of the following persons:
 - (A) an auditor (or member of an audit team conducting an audit) of Basslink.
 - (B) a registered tax agent or BAS agent who provides tax agent services or BAS services to Basslink.
 - (C) a director, secretary or senior manager of Basslink, or any other employee or officer of Basslink who has functions or duties that relate to tax affairs of Basslink; and
 - (D) a person authorised by Basslink to receive disclosures that may qualify for protection under the Tax Act. At Basslink, these people are those listed in Schedule 1; or
- (b) Third instance:
 - (i) the disclosure is made to a legal practitioner for the purpose of obtaining legal advice or representation in relation to the operation of the whistleblowing regime and protections under the Tax Act.

5. "Emergency" and "public interest" disclosures

- 5.1 In certain limited circumstances relating to a Protected Concern under the Corporations Act, a Whistle-blower may make an "emergency" or "public interest" disclosure of information to a member of a Parliament (Commonwealth, State or Territory) or to a journalist.
- 5.2 Basslink encourages employees to make use of the whistleblowing procedures set out in this WB Policy such that it is not necessary to make an Emergency Disclosure or a Public Interest Disclosure. If you intend to make an Emergency or Public Interest Disclosure, Basslink strongly encourages you

to seek independent legal advice so that you understand the criteria for making these types of Protected Concerns.

5.3 However, Basslink acknowledges that in some circumstances, it will be necessary for individuals to make such disclosures and will comply with all legislative requirements, as set out in this WB Policy, in respect of such disclosures.

5.4 **“Emergency Disclosure”** means a disclosure where:

- (a) the discloser has previously made a disclosure of that information that qualifies for protection under the Corporations Act; and
- (b) the discloser has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health and safety of one or more persons or to the natural environment; and
- (c) the discloser notified (in writing) the body to which it made the disclosure that:
 - (i) includes sufficient information to identify the previous disclosure; and
 - (ii) states that the discloser intends to make an Emergency Disclosure; and
- (d) the disclosure is made to:
 - (i) a member of the Commonwealth Parliament or a State or Territory parliament; or
 - (ii) a journalist; and
- (e) the extent of the information disclosed in the Emergency Disclosure is no greater than necessary to inform the Recipient in paragraph 5.4(d) above of the substantial and imminent danger.

5.5 **“Public Interest Disclosure”** means a disclosure where:

- (a) the discloser has previously made a disclosure of that information that qualifies for protection under the Corporations Act; and
- (b) at least 90 days have passed since the previous disclosure: and
- (c) the discloser does not have reasonable grounds to believe action is being taken in relation to the disclosure; and
- (d) the discloser has reasonable grounds to believe that making a further disclosure is in the public interest; and
- (e) following 90 days, the discloser notified (in writing) the body to which it made the disclosure that:
 - (i) includes sufficient information to identify the previous disclosure; and
 - (ii) states that the discloser intends to make a Public Interest Disclosure; and
- (f) the Public Interest Disclosure is made to:
 - (i) a member of the Commonwealth Parliament or a State or a Territory parliament; or

- (ii) a journalist; and
- (g) the extent of the information disclosed in the Public Interest Disclosure is no greater than necessary to inform the Recipient in paragraph 5.5(f) above of the misconduct or the relevant information.

5.6 Note: for the purpose of this WB Policy and the Corporations Act, a "journalist" is a person who is professionally working for a newspaper, magazine, radio or television broadcasting service, or commercial electronic services (including a service provided through the internet) which are operated similar to a newspaper, magazine, or radio or television broadcast.

6. Investigation

6.1 Where a Protected Concern is made internally, Basslink will consider the disclosure and if appropriate, conduct an objective investigation as is reasonable and appropriate having regard to the nature and circumstances of the reportable conduct.

6.2 Basslink will treat the person or persons to whom the Protected Concern relates fairly, and any findings will be made on reliable evidence. The investigation will be conducted independently of the person or persons referred to in the disclosure.

6.3 While the particulars of each investigation will vary depending on the nature of the disclosure, a synopsis of the overall investigation process is as follows:

- (a) the Recipient may ask for further information. The Recipient may also request the disclosing person's consent to disclose their identity to the CEO and those involved in investigating the disclosure. The discloser can choose to remain anonymous (which is discussed in further detail in section 8 below) while making a disclosure, during the investigation of the disclosure and after the investigation is finalised. And if so, the Recipient will not be able to disclose the identity of the discloser or any information that is likely to lead to the identification of that person (i.e. name, position, and other identifying details). Although, this may in turn limit Basslinks investigation process if it is not able to contact the disclosing person for further information. It should also be noted that a discloser's identity may be able to be guessed if, for example:
 - (i) the discloser has previously mentioned to other people that they are considering making a disclosure.
 - (ii) the discloser is one of a very small number of people with access to the information; or
 - (iii) the disclosure relates to information that a discloser has previously been told privately and in confidence.
- (b) if the disclosure has not been made directly to the CEO, the Recipient will immediately refer the matter to the CEO for a preliminary assessment.
- (c) the CEO will undertake a preliminary review of the allegations raised in the disclosure as soon as reasonably possible after its receipt. This may include collecting further material in order to consider the allegations.
- (d) after this preliminary review, the CEO will decide whether an in-depth investigation is required. If so, the CEO will determine:
 - (i) the nature and scope of the investigation.
 - (ii) the person(s) within and/or outside Basslink that should lead the investigation.

- (iii) the nature of any technical, financial or legal advice that may be required to support the investigation; and
 - (iv) the anticipated timeframe for the investigation.
 - (e) at this stage, unless the disclosing person has elected to remain anonymous and/or it is not appropriate to do so, the CEO will advise that individual of the decision to investigate further; and
 - (f) subject to confidentiality requirements, the CEO will maintain a register with details of any disclosure that has been made under this WB Policy (the Whistle-blower Register). If an in-depth investigation is carried out, the Whistle-blower Register will also record details of the progress of any investigation.
 - (g) Basslink will periodically update its executives and board members on this WB Policy and any reports made under it. When making these reports it will ensure that it does not breach its obligations of confidentiality.
- 6.4 Should a Protected Concern relate to allegations about the CEO, or if there is a conflict of interest concerning the CEO, the General Manager, Keppel Group Internal Audit will carry out the steps referred to in this section **Error! Reference source not found.** – and the CEO will not be involved in conducting or receiving reports of any investigation of the concerns.
- 7. Fair treatment**
- Basslink will ensure fair treatment of employees of the company who are referred to in Protected Concerns that qualify for protection, including any employees to whom such disclosures relate, by:
- (a) ensuring any investigations are free from bias, appropriately resourced and made in a timely fashion; and
 - (b) allowing people who are named in disclosures an opportunity to respond to allegations against them at an appropriate time during any investigation.
- 8. Protections**
- 8.1 A discloser's identity will remain confidential unless it is revealed to:
- (a) ASIC.
 - (b) APRA.
 - (c) a member of the AFP.
 - (d) a legal practitioner for the purposes of obtaining legal advice or representation; or
 - (e) with the consent of the discloser.
- 8.2 There is no requirement for a Whistle-blower to identify themselves in order for that Whistle-blower's Protected Concern to qualify for protection.
- 8.3 If a Whistle-blower wishes to remain anonymous, Basslink will, in practice, take all reasonable steps to protect their confidentiality including, but not limited to, the following:
- (a) the Whistle-blower will be referred to in a gender-neutral context.

- (b) where possible, the Whistle-blower will be contacted to help identify certain aspects of the disclosure that could inadvertently identify them.
 - (c) all paper and electronic documents and other materials relating to disclosures under this WB Policy will be stored securely; and
 - (d) access to all information relating to a disclosure under this WB Policy will be limited to those directly involved in managing and investigating the disclosure.
- 8.4 The same restrictions around the disclosure of a Whistle-blower's identity apply to a protected tax disclosure. The identity of a person who makes a protected tax disclosure will remain confidential unless revealed to:
- (a) the Commissioner of Taxation.
 - (b) a member of the AFP.
 - (c) a legal practitioner for the purposes of obtaining legal advice or representation; or
 - (d) with the consent of the discloser.
- 8.5 A discloser's identity may be revealed to a court where it is necessary to:
- (a) give effect to the Tax Act or Corporations Act; or
 - (b) in the interests of justice to do so.
- 8.6 Under no circumstances does this WB Policy allow for or condone the disclosure of the actual identity of a Whistle-blower who has made a Protected Concern other than as set out above (and it would be illegal to do otherwise). However, for the purposes of an investigation, information that is likely to or may lead to the identification of the Whistle-blower may be disclosed if it is reasonably necessary for the purpose of investigation concerning the subject matter of a Protected Concern. Basslink will take all reasonable steps to reduce the risk that the Whistle-blower will be identified as a result of that disclosure of information.
- 8.7 Basslink is able to disclose the subject matter of the Protected Concern without the Whistle-blower's consent as appropriate.
- 8.8 Any release of information in breach of this WB Policy will be regarded as a serious matter and may result in disciplinary action. There also may be serious consequences under the Corporations Act or Tax Act.
- 9. Protecting Whistle-blowers who have made Protected Concerns from legal action**
- Whistle-blowers who make a Protected Concern are protected as follows:
- (a) they are protected from any civil, criminal or administrative liability (including disciplinary action) for making the disclosure.
 - (b) no contractual or other remedy may be enforced, and no contractual or other right may be exercised, against the discloser on that basis; and
 - (c) the information they have disclosed is not admissible in evidence against the person in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information.
- 9.2 Whistle-blowers will not receive protection for their own misconduct or wrongdoing.

10. Protecting against victimisation and detriment

- 10.1 Where employees have made a Protected Concern, Basslink will take all reasonable steps to ensure appropriate treatment of those employees.
- 10.2 Whistle-blowers may seek independent legal advice or contact certain regulatory bodies (such as ASIC) if they believe they have suffered detriment. However, individuals are encouraged to inform Basslink in the first instance.

11. Compensation and other remedies

- 11.1 A Whistle-blower who makes a Protected Concern may also be entitled to court ordered remedies.
- 11.2 These remedies include:
- (a) compensation for any loss or damage suffered.
 - (b) injunctive relief restraining a person from engaging in detrimental conduct, or to prevent the effects of the detrimental conduct.
 - (c) an order requiring an apology be given; and/or
 - (d) any other order that the court thinks is appropriate.

8 DOCUMENT MANAGEMENT RECORD

Document Issue / Change Control				
Document No: P68 Whistle Blowing Policy				
Issue No	Issue Date	Notes of Change	Author	Approved for Use By
1.0	14/02/2014	Supersedes P57	CIMPL	M. Eccles
2.0	01/09/2014	Changes/additional info to 4.3a and 4.3b. Removed clause 4.4.	CIMPL	M. Eccles
3.0	01/09/2015	Changes to reflect change in Trust Manager	Keppel	M. Eccles
4.0	27/10/2015	Changes to Contact Information	Keppel	M. Eccles
5.0	06/02/2017	Document Review	Keppel	M. Eccles
6.0	11/03/2020	Major review and update to entire policy to reflect Australian law.	L. Radley	M. Eccles