

STL Management System

MS-PO-15: Whistleblower Policy



Document approver	STL Board	Document developer	CFO
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Version History

Version	Date	Modification
1.0	Dec 2019	Policy approval
1.1	Dec 2021	Biennial review (minor changes)
2.0	Jul 2022	Updated for Modern Slavery requirements
	Jun 2024	Biennial review (no change)



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1 Purpose

Sugar Terminals Limited (STL) is committed to the highest standards of ethical behaviour in all of its business activities.

The purpose of this policy is to outline the manner in which STL:

- encourages whistleblowers to disclose suspected misconduct or improper state of affairs involving STL's business activities
- protects and supports whistleblowers who make disclosures
- investigates disclosures from whistleblowers in a professional and confidential manner

This policy will be published on the STL website and made available to Directors and employees.

2 Scope

The policy applies to all current and former STL Directors, employees, contractors and suppliers. The policy also applies to their relatives and dependents.

3 Accountabilities

The key duties associated with implementing this Policy are as follows:

Role	Responsibility
STL CEO	<ul style="list-style-type: none">• Ensure compliance to this Policy on behalf of the STL Board of Directors
STL employees	<ul style="list-style-type: none">• Implement the requirements of this Policy as it relates to their role

Disciplinary action may be taken against employees that breach this Policy. This may include but is not limited to warnings, demotion, retraining and dismissal.

4 What is a whistleblower?

For the purpose of this policy, a whistleblower is an eligible person (refer section 4.1) who reports relevant misconduct or an improper state of affairs in relation to STL business activities (refer section 4.2)

4.1 Who is eligible?

An eligible whistleblower is a current or former:

- Director or employee of STL
- contractor or supplier of goods or services to STL (including their current and former employees or contractors)
- associate of STL
- family member of an individual mentioned above

The policy also protects those who are entitled to whistleblower protection under the *Australian whistleblower laws*

4.2 What is reportable?

Whistleblower disclosures involve the reporting of any misconduct which is suspected, on reasonable grounds, to have occurred or is occurring in relation to STL's business activities. This includes any misconduct of an STL Director, employee, contractor or third party who has business dealings with STL.

Examples of misconduct or improper state of affairs include (but not limited to):

- illegal conduct at STL, such as theft, fraud, corruption, bribery, violence, harassment or intimidation
- failure to comply with STL's legal or regulatory requirements
- conduct at STL that represents a danger to STL employees and/or members of the public (including public health, safety or the environment)
- conduct that is unethical or is in breach of STL's policies (including breaching STL's Code of Conduct or contravenes STL's commitments on Modern Slavery)
- improper management of STL's tax affairs, accounting or corporate governance

Please note that disclosures cannot be made under this policy about solely personal work-related grievances (e.g. workplace disputes that do not involve a breach of workplace laws). These matters are to be managed by STL's Dispute Resolution Policy (MS-PO-03). Examples of workplace disputes include (but not limited to):

- allegations of workplace bullying (e.g. inappropriate comments about a person's appearance)
- differences of opinion over performance management by a manager
- personality clashes

5 How to make a report?

Eligible whistleblowers can make a report through the following STL disclosure officers:

Disclosure officer	Recommended contact method.
Company Secretary	Chris Wagner p: 3221 0354 e: c.wagner@sugarterminals.com.au m: STL, GPO Box 1675, Brisbane Q 4001
STL Chair – Safety, Risk & Sustainability Committee	Sam Bonanno p: 3221 7017 e: info@sugarterminals.com.au m: STL, GPO Box 1675, Brisbane Q 4001

If a whistleblower wishes to remain anonymous, they can send a written statement directly to either of the STL disclosure officers.

Alternatively, whistleblowers can make a disclosure to any one of the following:

- a Director or senior manager of STL
- the STL statutory auditor or member of the statutory audit team conducting an audit of STL
- Australian Securities and Investments Commission (ASIC), Australian Tax Office (ATO) or any other Commonwealth body prescribed by regulation

There is also scope, under certain circumstances, for disclosures to be made to a journalist or parliamentarian. These include public interest or emergency disclosures whereby:

- the disclosure has previously been made to ASIC or another Commonwealth body prescribed by legislation, and
- there is reasonable grounds to believe that a further disclosure is in the public interest, and
- written notice is given to ASIC or other Commonwealth body advising of the intention to make the further disclosure to the journalist or parliamentarian

6 Legal protection

6.1 Whistleblower identity must be kept confidential

The identity of a whistleblower (or information that is likely to lead to their identity becoming known) must be kept confidential unless the whistleblower has consented to the disclosure.

6.2 Permitted exceptions

The identity of a whistleblower may be disclosed without the whistleblower's consent if the disclosure is made to:

- an external lawyer for the purpose of obtaining legal advice or legal representation in relation to the operation of the Australian whistleblower laws
- the Australian Federal Police
- ASIC
- the Australian Commissioner of Taxation if the disclosure concerns STL's tax affairs

6.3 Protection from detrimental acts or omissions

No person at STL may cause or threaten any detriment or omission to any person for reasons that include they or any other person:

- is or proposes to be a whistleblower
- is suspected of being whistleblower

Detriment includes (but is not limited to):

- dismissal or alteration of an employee's position or duties to their disadvantage
- discrimination, harassment or intimidation
- harm or injury including psychological harm
- damage to property, reputation or business or financial position

Please note that a whistleblower may be held liable for any personal misconduct revealed by their disclosure or an investigation following a disclosure.

6.4 Compensation and other remedies

A whistleblower may seek compensation and other remedies through the courts if they suffer loss, damage or injury because of a disclosure and STL has failed to take reasonable precautions and did not exercise due diligence to prevent the detrimental conduct.

6.5 Civil and criminal liability protection

A whistleblower is protected from civil and criminal liability in relation to a disclosure (e.g. where the disclosure may have represented a breach of employment contract or breach of a duty of confidentiality).

7 How will STL investigate?

STL will investigate all cases of reportable misconduct as soon as possible after it has been reported and, if appropriate, provide feedback to the whistleblower regarding the investigation's progress and outcomes.

The relevant disclosure officer will

- assess each disclosure to determine if it qualifies as misconduct under this policy (the disclosure officer should focus on the substance of the disclosure rather than the motives of the whistleblower)
 - determine if a formal investigation is required
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Where there is a conflict of interest or the disclosure officer determines the matter should be investigated by an external third party, the investigation will be referred to STL's solicitors to manage the investigation. As per section 6.2, the identity of the whistleblower can be shared with STL's solicitor.

The outcome of any investigation must be reported to the STL Board, with the identity of the whistleblower to be kept confidential at all times – before, during and after the investigation.

7.1 Fair treatment of individuals mentioned in a disclosure

The disclosure officer will determine the most appropriate time to inform an individual who is the subject of a disclosure about any resulting investigation. This notification must take place before the finalisation of the investigation.

Any STL Director or employee who is the subject of a disclosure will be offered the services of an external counselling service.

8 Documentation

Records and supporting documents are to be kept confidential, with access only from the disclosure officer and STL's solicitor. The records should be retained for a minimum of 7 years.

Before documents are made available to regulatory authorities in response to an external investigation, STL is to ensure they are reviewed by relevant legal/external advisors for potential claims for legal professional privilege or other protective clauses.

9 Training

STL commits to providing training to Directors and employees where necessary to enable them to effectively understand their requirements under the Whistleblower Policy.

10 Monitoring and Audit

The requirements of this Policy may be subject to audit. Audit findings will be reviewed by the Safety, Risk & Sustainability Committee.