



Pro-Pac Packaging Limited
ABN: 36112971874

WHISTLE-BLOWER POLICY

Version 3
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1. Introduction

The Pro-Pac Packaging Group consists of Pro-Pac Packaging Limited and all related entities of Pro-Pac Packaging Limited (referred to as “PPG” or the “Group”).

PPG is committed to fostering a culture of ethical behaviour and good corporate governance. PPG will not tolerate any corrupt, illegal or other misconduct by PPG Personnel nor condone victimisation of an individual who intends to report or has reported such conduct under this policy. PPG’s senior management is committed to providing support to and protecting anyone reporting wrongdoing. All reports made under this Policy are treated seriously. Anyone reporting wrongdoing should feel confident that they can do so without fear of retaliation, even if they turn out to be mistaken.

This Policy is designed to promote open communication throughout the Group, develop practices that reduce the risk of misconduct within PPG, and safeguard the reputation, values and ethics of the Group.

The objectives of this Policy are:

- to encourage directors, employees, suppliers, contractors, tenderers (**Personnel**) or any person who has business dealings with PPG, to raise any concerns and report any instances of misconduct, illegal, fraudulent or other unethical conduct where there are reasonable grounds to suspect such conduct has occurred;
- to provide an appropriate procedure for individuals to report such conduct in the knowledge they can act without fear of intimidation, disadvantage or reprisal; and
- to ensure that any person who makes a report in accordance with this Policy (a **Whistle-blower**) is appropriately protected from any **Detrimental Action** (as defined in this Policy).

To support its stated objectives, this Policy provides a framework for Whistle-blowers by:

- a) providing reasonable protections for a Whistle-blower who, acting honestly with genuine or reasonable belief that the information in the allegation is true or likely to be true, raises concerns about Reportable Conduct (see section 4 of this Policy for examples); and
- b) ensuring allegations of Reportable Conduct are properly and lawfully investigated and addressed.

3. Who does this Policy apply to?

This Policy applies to all current and former PPG Personnel;

- its officers and employees;
- its consultants, secondees and volunteers;
- its contractors, suppliers and their employees; and
- any current or former associates, spouses, relatives and dependents of the above,

in respect of all PPG operations.

PPG's employees and officers are required to comply with any lawful directions made by PPG in respect of this Policy. This Policy is not intended to be contractually binding and does not form part of any employment contract with PPG. PPG may amend this Policy at any time in its sole discretion.

A person who reports under this Policy, also known as a whistleblower, is defined as anyone who makes, or attempts to make, a report under this Policy. It also includes any person PPG determines is a whistleblower and should be protected as a result of making a report.

4. What is Reportable Conduct

In this Policy, **Reportable Conduct** means conduct on the part of a current or former PPG director, officer, employee, contractor, or any person who has business dealings with PPG (in the context of those dealings with PPG), whether actual or suspected, which an individual suspects on reasonable grounds:

- is dishonest, fraudulent or corrupt, or involves bribery or corruption, or an improper state of affairs or otherwise amounts to an abuse of authority;
- is illegal, including theft, drug sale or use, violence, or threatened violence, harassment, intimidation, sabotage or criminal damage to property;
- is in breach of Commonwealth or state legislation or local authority by-laws;
- is unethical, including dishonestly altering company records or data, adopting questionable accounting practices, or the unauthorised disclosure of confidential information;
- breaches PPG's Code of Conduct or other PPG policies;
- is potentially damaging to PPG, a PPG employee or a third party, or the public or the financial system, such as unsafe work practices, environmental damage, health risks or substantial wasting of company resources;
- amounts to an improper state of affairs or circumstances, in relation to the tax affairs of PPG, a related company or associated entity and this information may assist the recipient to perform their functions or duties in relation to those tax affairs;
- may cause financial or non-financial loss to PPG, damage its reputation or be otherwise detrimental to PPG's interests; or
- is an attempt to conceal or delay disclosure of any of the above conduct.

Personal work-related grievances are not generally considered Reportable Conduct under this Policy.

Personal work-related grievances relate to issues which have or tend to have implications for you personally

in connection with your employment. Examples include:

- an interpersonal conflict between you and another employee
- a decision relating to your employment or a transfer or promotion
- a decision relating to the terms and conditions of your employment including your remuneration
- a complaint of bullying, harassment, discrimination or other unfair treatment
- a decision to suspend or terminate your employment or disciplinary action taken against you.

These types of complaints should be raised with People and Culture or your manager under PPG's internal discrimination, bullying and harassment policies. These types of complaints do not qualify for protection under the Corporations Act or the Taxation Administration Act but may be protected under other legislation, such as the Fair Work Act 2009 (Cth).

There may be some instances where a personal work-related grievance may qualify for statutory protection under the Corporations Act or Tax Administration Act, including where:

- the grievance is a mixed report which also raises matters which qualify for protection under the legislation
- the grievance also has significant implications for PPG (for example a systems error which has resulted in systemic underpayment of remuneration)
- the grievance relates to conduct that constitutes a breach of employment laws which is punishable by imprisonment for a period of 12 months or more (including certain work,
- health and safety offences involving reckless conduct committed by an officer in breach of work, health and safety legislation, and employer or employee organisations giving, receiving or soliciting bribes under the Fair Work Act 2009 (Cth);
- PPG has engaged in conduct that represents a danger to the public, or the information suggests misconduct¹ beyond your personal circumstances
- The person reporting the matter seeks legal advice or legal representation about the operation of the statutory protections under the Corporations Act or Tax Administration Act.

When this is determined to be the case, a report will be considered to be Reportable Conduct and handled in accordance with this Policy.

Further, any complaint of alleged detriment or victimization against a person in contravention of this Policy may be made under this Policy and will also be considered to be Reportable Conduct and addressed in accordance with this Policy.

5. Individuals Reporting Conduct

PPG supports measures enabling disclosure of Reportable Conduct based on honesty, integrity and ethical behaviour. A Whistle-blower who has not him or herself engaged in serious misconduct or illegal conduct may be provided with immunity from disciplinary proceedings.

PPG cannot provide immunity from civil penalties or criminal prosecution.

Before conduct is reported, the Whistle-blower must have reasonable grounds to suspect that Reportable Conduct has occurred. Individuals must not make baseless reports or knowingly provide false or misleading information regarding Reportable Conduct or Detrimental Action. Doing so may result in disciplinary action up to and including termination of employment.

6. Making a Report

6.1 What Information do I need to include in a Report?

For a report to be investigated, it must contain enough information to form a reasonable basis for investigation. It's important therefore that you provide as much information as possible. This includes any known details about the events underlying the report including:

- date
- time
- location
- name of person(s) involved
- possible witnesses to the events
- evidence of the events (e.g. documents, emails).

In your report, include any steps you may have already taken to report the matter elsewhere or to resolve the concern.

If a report does not contain sufficient information to form a reasonable basis for investigation, additional information may be requested from you. If this additional information cannot be obtained and the investigation is unable to be carried out, the report will be closed, and you will be informed.

6.2 Process for making a report

6.2.1 Stopline

Reportable Conduct can be reported to PPG's Whistle-blower Protection Officers (**WPO**) via Stopline, a confidential, independent provider of whistleblowing services who will take full details of the concerns:

The Stopline reporting options include:

- Website <https://ppgaust.stoplinereport.com> Available 24 x 7 for online reports to be made
- Telephone: 1300 30 45 50 (Australia) or +61 3 9811 3275 (reverse charges for calls from overseas)
- Email: ppgaust@stopline.com.au
- Mail: C/o Stopline, Locked Bag 8, Hawthorn, VIC Australia 3122
- Download the smart phone APP: search for 'Stopline365'
- Fax: send a fax c/o Stopline, Attention Pro-Pac Packaging, +61 3 9882 4480

Stopline acts as the intermediary, providing the means for Whistle-blowers to retain anonymity, whilst enabling PPG to obtain further information if required. All reports received by Stopline are reported to PPG WPOs in accordance with this Policy (see section 6.3 below).

6.2 Eligible Recipients

You may also report concerns to any “eligible recipient”. These are defined as:

- ASIC
 - APRA
 - any other prescribed Commonwealth body (As at the date of this policy, there are no prescribed Commonwealth entities under the Corporations Regulations 2001 (Cth))
 - a director, company secretary, company officer, or senior manager of a company within the PPG Group
 - an internal or external auditor of PPG, or a member of an audit team conducting an audit of a PPG entity
 - an actuary of a PPG entity
 - a legal practitioner for the purpose of obtaining legal advice or representation in relation to the operation of the statutory protections under the Corporations Act (even if the legal practitioner concludes that a disclosure does not relate to Reportable Conduct protected by law)
 - a person designated to receive whistleblowing reports under this Policy (such as the Whistle-blower Protection Officer, or Stopline).
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A disclosure may be made to any of the above recipients verbally or in writing (for example, by email). However, when making a report to a recipient above who is a PPG senior manager, or a director or company secretary, we encourage you to identify that you are making the disclosure under this Policy.

If you need further information before making a disclosure, you should contact the Head of People and Culture at Trent.Pawsey@ppgaust.com.au or your own independent legal advisor.

6.3 PPG’s Whistle-blower Protection Officers

A WPO is appointed by PPG to:

- safeguard the interests of a Whistle-blower;
- assess the immediate welfare and protection needs of a Whistle-blower and, where the Whistle-blower is an employee, seek to foster a supportive work environment; and
- respond as appropriate and necessary to any concerns or reports of victimisation by a Whistle-blower.

PPG’s WPOs are PPG’s Head of People and Culture, Chief Financial Officer and General Counsel & Company Secretary.

7. Investigation of Reports

7.1 How are Reports Investigated?

One of the WPO’s will be designated as the Whistle-blower Investigations Officer (**WIO**) and will co-ordinate any investigation. The WIO will confirm their appointment to the role to the Whistle-blower within 2 business days. and proceed to investigate the report.

Once assigned, the WIO will provide regular updates to the Whistle-blower (if the person can be contacted, including through anonymous channels). Sometimes the WIO may seek assistance from others within PPG or they may 'task' aspects of an investigation to internal or external resources where appropriate to support an investigation. Those WIOs and resources operate under the same confidentiality rules as the lead WIO.

The investigation process undertaken may vary depending on the nature of the information that has been disclosed, which may impact the frequency of updates and the investigation timeframe.

The WIO may also engage an external party lead or take part in the investigation.

7.2 What information will be considered when investigating

It will be a matter for the WIO to determine what factors will be considered when investigating a disclosure in line with PPG's guidelines and procedures. Examples of factors that might be considered include the following:

- the nature of the Reportable Conduct
- when and where the Reportable Conduct occurred
- what evidence is available, including any possible witnesses
- any immediate concern for a person's health and safety.

7.3 How long will the investigation take?

The investigation process will vary depending on the nature of the Reportable Conduct and the amount of information provided. The WIO aims to conclude the investigation within two months of the report.

If the report raises complex issues and the WIO considers it impossible to conclude the investigation within two months, an attempt will be made to notify the Whistle-blower of the expected investigation timeframe.

If there is insufficient information to warrant further investigation, or the initial investigation immediately identifies there is no case to answer, the WIO will notify the Whistle-blower at the earliest possible opportunity, provided they can be contacted.

7.4 Will I receive feedback about the investigation?

The WIO assigned to handle a Report will tell the Whistle-blower the outcome of the investigation if the Whistle-blower can be contacted, unless prevented by law from doing so. This is usually done through the channel used for the original report. There may be some circumstances where it will not be appropriate for us to notify of the outcome, for example, where we are prevented by law from doing so or it would pose a risk of serious harm to an individual.

Potential outcomes are:

- the concern was substantiated, and appropriate action has been taken
- the concern was not substantiated, and no further action will be taken unless further evidence becomes available
- A determination was not possible, and no further action will be taken unless further evidence becomes available.

- A Whistle-blower may be provided with further feedback, subject to the privacy and confidentiality rights of any individual under investigation and any other confidentiality requirements.

7.5 What happens if the concern is substantiated?

Where the WIO substantiates the report, PPG will consider whether changes to our processes and systems are required to reduce the likelihood of the Reportable Conduct happening again. Where a person is found to have engaged in misconduct the matter will be dealt with in accordance with PPG disciplinary procedures. This may result in disciplinary action including dismissal.

PPG will report serious criminal matters to the police or other appropriate regulatory authorities. PPG will assess and report compliance incidents to any regulatory authority where required.

All reports and findings will be communicated to the Audit, Business Risk and Compliance Committee (“ABRCC”).

7.6 Fair treatment of employees mentioned in a report

PPG recognizes the importance of ensuring employees mentioned in a report are also treated fairly and will seek to ensure fair treatment through:

- notifying an employee of any matters relevant to them in a report (provided this is permitted by law and the confidentiality rules of this Policy) handling information in accordance with this Policy
- undertaking any investigation required in accordance with the principles in this Policy
- providing the employee with an opportunity to respond to any allegations made against them, before any adverse findings are made against them, while ensuring that the identity of the person speaking up is not disclosed without their consent
- considering any relevant information or materials the employee may wish to provide during the investigation
- notifying the employee of the outcome of the investigation in accordance with this Policy (provided this is permitted by law and the confidentiality rules of this Policy)
- providing the employee with access to its Employee Assistance Program.

The above measures apply as general principles but will be subject to any limitations imposed by law and will not require PPG to take any action which is not permitted by law.

8. Whistleblower Protection

8.1 Victimisation is prohibited

A Whistle-blower who:

- suspects on reasonable grounds that a **PPG** officer, employee or contractor has engaged, or plans to engage, in Reportable Conduct; and
- reports that matter in accordance with this Policy,

must not be subjected to Detrimental Action for reporting the Reportable Conduct.

In this Policy, **Detrimental Action** includes the following (even if done unintentionally):

- action causing injury, harm, loss or damage (including psychological harm);
- damaging a person's property, reputation, business or financial position or causing any other damage to a person;
- intimidation, bullying or harassment;
- discrimination or other adverse treatment in relation to the Whistle-blower's employment, career, profession, trade or business, including dismissal, demotion or the taking of other disciplinary action;
- current or future bias;
- action that constitutes the making of a threat to cause any such Detrimental Action to another person; or
- any conduct which incites others to subject the Whistle-blower to any of the above conduct.

8.2 Confidentiality of disclosures

All information provided by a Whistleblower will be treated as confidential and maintained securely. Any breach of confidentiality will be treated as a serious disciplinary matter.

The identity of a Whistle-blower (or information that is likely to lead to them being identified as a Whistle-blower) will be kept confidential, unless any of the following apply:

- they consent to this information being disclosed;
- during the investigation of a report, PPG needs to disclose information that may lead to the Whistle-blower being identified. All reasonable steps will be taken to ensure that the Whistle-blower's identity is not disclosed;
- PPG needs to disclose this information to obtain legal advice or representation;
- PPG is required to do so by law (for example where PPG needs to disclose this information to an external regulator or PPG is ordered to do so by a court);
- The information is provided to APRA, ASIC or a member of the police; or
- PPG needs to disclose the information to prevent a serious and imminent threat to life, health or property.

If any Personnel receives information about Reportable Conduct, and does not keep that information confidential or discloses any information that is likely to lead to the Whistle-blower being identified (except in the circumstances permitted above):

- If they are PPG employees – they will be subject to disciplinary action, which may include a formal written warning, or termination of employment with PPG;
- If they are not a PPG employee – PPG may take other corrective action; and
- They may be to penalties under Whistle-blower Protection Laws.

This applies even if they did not receive the disclosure but received the information indirectly.

PPG will ensure that files and records relating to disclosures are kept confidential and stored securely, password protected and redacted where appropriate.

8.3 What support and protections are provided to Whistle-blowers?

Part of the role of the WPO is to safeguard the interests of Whistle-blowers, to assist them to understand the process and the available protections and to ensure the integrity of the whistleblowing mechanism. A Whistle-blower may contact a WPO to further understand the process before making a disclosure. Whistleblowers:

- are entitled to support through the WPO, who may seek legal advice if required.
- may approach People and Culture to explore options such as taking leave, relocation to another area of business, or a secondment arrangement while the concern is being investigated.

Employees will not be subject to disciplinary action for making a disclosure of Reportable Conduct under this policy on reasonable grounds. They may, however, still be subject to disciplinary action for misconduct that is revealed as a result of the disclosure, however PPG may take the disclosure into account when determining the nature of any disciplinary action.

If any Whistleblower thinks that the person to whom they made a disclosure of Reportable Conduct has not dealt with the report sufficiently, or at all, they may raise the concern with the Chair of the ABRCC or the Managing Director.

If a person (whether the Whistle-blower or not) believes on reasonable grounds that the Whistle-blower has been, or is likely to be, subjected to Detrimental Action, he or she should report this to the WPO, who will investigate, or arrange an investigation into, the matter.

8.4 What are the consequences of Detrimental Action?

An employee who is found to have subjected a Whistle-blower to Detrimental Action will be subject to disciplinary action (which may include termination of employment) and may be guilty of an offence that is subject to prosecution under legislation.

PPG may terminate the contract or engagement of non-employees or take other corrective action.

The Whistleblower Protection Laws also prohibit victimization and Detrimental Action. If a court finds that victimization has occurred, the court may order the victimizer and/or PPG to:

- pay compensation to the person who was subject to the victimization.
- pay substantial fines and / or go to jail.

9. Statutory protections

All reports of Reportable Conduct are protected under this Policy. However, only certain kinds of reports are protected by law and not all items of Reportable Conduct under this policy will qualify for protection by law.

9.1 The Corporations Act

The Corporations Act affords protection to a whistleblower's disclosure provided that they:

- are an individual described in section 2.1 above or an associate of PPG (within the meaning of the Corporations Act)
- have reasonable grounds to suspect that the information they are reporting concerns misconduct ⁽²⁾ or an improper state of affairs ⁽³⁾ relating to PPG (which would include most forms of Reportable Conduct under this Policy ⁽⁴⁾). Examples of Reportable Conduct that qualify for statutory protection under the Corporations Act include conduct that:
 - constitutes an offence against or a contravention of a provision of Financial Services Laws
 - constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more
 - represents a danger to the public or the financial system
 - indicates a significant risk to public safety or the stability of, or confidence in, the financial system, even if it does not involve a breach of law.
 - involves a discloser seeking legal advice or representation about the operation of the whistle-blower protections under the Corporations Act.
- make the disclosure to an 'eligible recipient' (see section 6.2)

² Misconduct is defined under the Corporations Act to include fraud, negligence, default, breach of trust and breach of duty.

³ An "improper state of affairs" is not defined but could, for example, include business behaviour and practices that cause consumer harm or systemic issues

⁴ Not all types of Reportable Conduct will qualify for statutory protection – for example, some types of Reportable Conduct may not constitute 'misconduct' or an improper state of affairs relating to PPG, such as certain types of policy breaches

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9.2 Protection under the Corporations Act

The protections available under the Corporations Act to an individual who meets the requirements in this section include:

- the right to have their identity protected in accordance with the provisions of that legislation
- a requirement for PPG to take reasonable steps to reduce the risk that the individual will be identified as part of any process conducted under this Policy
- the right to be protected from civil, criminal or administrative liability (including disciplinary action) from making the disclosure; from contractual or other remedies on the basis of the disclosure; and from the admissibility of the information provided in evidence against the person in each case in accordance with the provisions of that legislation. These protections do not grant immunity for any misconduct engaged in by the individual which is disclosed as part of the report
- the right to be protected from detrimental treatment or any form of victimisation in accordance with the provisions of that legislation
- the right to compensation and other remedies in accordance with the provisions of that legislation
- the right not to be required to disclose their identity before any court or tribunal in accordance with the provisions of that legislation.

It is important to note that:

- disclosures that are made anonymously will still receive protection under the Corporations Act provided the disclosure meets the relevant criteria for protection.
- A disclosure may also still qualify for protection even if the disclosure turns out to be incorrect.
- Any disclosures made that qualify for statutory protection will be investigated in accordance with the investigation processes outlined in this Policy.

9.3 Reports relating to tax affairs

The Tax Administration Act provides protection for disclosures of information that indicates misconduct or an improper state of affairs in relation to the tax affairs of an

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entity or an associate of an entity where the person considers the information may assist the recipient of that information to perform functions or duties in relation to the tax affairs of the entity or an associate.

Protection is provided for disclosures made to the Commissioner of Taxation, any person or agency specified in section 6.2 of this Policy or to any registered tax agent or BAS agent providing tax agency or BAS services to a PPG entity. The protections available to a person making a protected disclosure under the Tax Administration Act are the same as those outlined above.

9.4 Breach of confidentiality provisions

Under the Corporations Act and Tax Administration Act, it is an offence to identify a discloser or disclose information that is likely to lead to the identification of the discloser covered by the statutory protections without the individual's consent or in other circumstances permitted by law, and serious penalties apply.

An individual who believes these confidentiality requirements have been breached can lodge a complaint with the WPO or Stopline or with a regulator such as ASIC, APRA or the Australian Taxation Office (as relevant).

9.5 Public Interest and Emergency Disclosure

Under the Whistleblower Protection Laws public interest disclosures to a journalist or parliamentarian may be protected if:

- the Whistleblower first makes a protected disclosure of the disclosable matter to a regulator (previous disclosure);
- at least 90 days have passed since the previous disclosure was made;
- the Whistleblower does not have reasonable grounds to believe that action is being, or has been, taken to address the matters relating to the previous disclosures;
- the Whistleblower has reasonable grounds to believe that making a further disclosure of the information would be in the public interest;
- after 90 days have elapsed after the previous disclosure, the Whistleblower makes a written notification to the recipient of the previous disclosure that the Whistleblower intends to make a public interest disclosure and includes sufficient information to identify the previous disclosure; and

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- the disclosure to the journalist or parliamentarian is no greater than is necessary to inform the recipient of the misconduct or the improper state of affairs or circumstances.

Emergency disclosures may also be made to a journalist or parliamentarian if the Whistleblower 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. There is no waiting requirement in the case of an emergency disclosure, although the Whistleblower must still have made a previous disclosure and also given prior written notification to the recipient of the previous disclosure.

9.6 Further information

Disclosures that do not meet the criteria specified above do not qualify for protection under the Corporations Act or Tax Administration Act. Depending on the type of disclosure, protection may be available under other legislation, such as the Fair Work Act 2009 (Cth).

If you believe you have suffered detriment as a result of making a protected disclosure, you should consider seeking independent legal advice or contact a regulatory body such as ASIC, APRA or the Australian Taxation Office.

You can also seek compensation and other remedies through the courts if you suffer loss, damage or injury because of a protected disclosure you have made that is subject to the statutory protections outlined in this section 9 where PPG has failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct. You should consider seeking independent legal advice in respect of these matters.

9. Policy Dissemination and Training

This policy is available on the Company's website and intranet. A link to it can also be found in the Code of Conduct. The policy is covered in the new employee induction process.

Specialist training is given to employees responsible for key elements of the program and for persons who may receive reports of Reportable Conduct under the Policy.

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10. Policy Review and Amendment

The Company Secretary, and the Chair of the ABRCC will monitor and annually review the content and effectiveness of this Policy. This Policy can be amended with the approval of the ABRCC. Any amendments to this Policy shall be affected by the posting of an updated version of the document on PPG's website at www.ppgaust.com.au, and on the intranet.