

Document Details

Whistleblower and Investigations Procedure

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Summary

This procedure outlines ELSA's whistleblower and investigations process.

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1 GENERAL

1.1 Introduction

- 1.1.1 As stated in our Code of Business Conduct and Ethics (the “**Ethics Code**”), and our Anti-Bribery and Corruption Compliance Procedure (the “**ABCC Procedure**”), it is essential that employees, officers and directors of Elbit Systems of Australia Pty Ltd (the “**Company**”, “**we**”, “**us**”), or third parties providing services to or acting on behalf of the Company, do not engage in corrupt, unethical and/or illegal activities. In cases where non-compliance is substantiated, the Company will take legal and proportionate disciplinary actions.
- 1.1.2 In order for us to effectively address any potential improper conduct, it is critical that all Company personnel and representatives cooperate in identifying and appropriately dealing with unlawful or unethical conduct. Every Company employee, officer and director has a duty to report any potential misconduct so that it can be detected, addressed and, ideally, prevented. Taking action to prevent unethical and improper behaviour is a critical part of our compliance policies. You are encouraged to provide relevant information relating to such concerns, irrespective of the position held by the suspected offender. This includes, amongst other matters described in the Ethics Code or the ABCC Procedure, any suspected violations of our standards for financial reporting and internal controls. If you observe any conduct that you suspect may be illegal, unethical or in violation of the Ethics Code, other Company policies or applicable laws, you should promptly report your concerns.
- 1.1.3 The *Corporations Act 2001* (Cth) and the *Tax Administration Act 1953* (Cth) provide for protections for whistleblowers (“**Whistleblower Protection Scheme**”). This Whistleblower and Investigations Procedure (“**Procedure**”) provides information about:
- a. the types of disclosures that qualify for protection under the Whistleblower Protection Scheme;
 - b. the protections available to whistleblowers, including protections under the Whistleblower Protection Scheme;
 - c. to whom disclosures that qualify for protection under the Whistleblower Protection Scheme may be made, and how they may be made;
 - d. how the Company will support whistleblowers and protect them from detriment;
 - e. how the Company will investigate disclosures that qualify for protection;
 - f. how the Company will ensure fair treatment of employees of the Company who are mentioned in disclosures that qualify for protection, or to whom such disclosures relate; and
 - g. how this policy is to be made available to officers and employees of the Company.

2 REFERENCE DOCUMENTS

2.1 This Procedure refers to the documents listed in Table 2-1.

Table 2-1 Referenced Documents

Ref. No.	Title
1.	Documentation Structure and Control
2.	Code of Business Conduct and Ethics
3.	Anti-Bribery and Corruption Compliance Procedure
4.	Complaints and Grievances Procedure
5.	<i>Tax Administration Act 1953 (Cth)</i>
6.	<i>Income Tax Assessment Act 1936</i>
7.	<i>Fair Work Act 2009 (Cth)</i>
8.	<i>Corporations Act 2001 (Cth)</i>

3 ACRONYMS AND ABBREVIATIONS

3.1 Acronyms and abbreviations used in this Procedure are listed in Table 3-1.

Table 3-1 Acronyms and Abbreviations

Acronym	Meaning
ELSA	Elbit Systems of Australia Pty Ltd
CO	Whistleblower Compliance Officer
BAS	Business Activity Statement
ASIC	Australian Securities and Investments Commission
APRA	Australian Prudential Regulation Authority
ATO	Australian Taxation Office
CCO	Chief Compliance Officer
CLO	Chief Legal Officer

4 APPLICABILITY

4.1 Eligible Whistleblowers

- 4.1.1 This Procedure governs the principles for whistleblowing and other forms of reporting by:
- a. an officer or employee of the Company (current or former employees who are permanent, part time, fixed term or temporary, interns, secondees, managers and directors, within the meaning of the *Corporations Act 2001* (Cth));
 - b. a supplier of services or goods to the entity (whether paid or unpaid) including their employees (current and former contractors, consultants, service providers and business partners);
 - c. an associate of the Company (within the meaning of section 318 of the *Income Tax Assessment Act 1936*); and
 - d. a relative, dependant or spouse of an individual listed above in 4.1.1(a)-(c) (e.g. a relative, dependant or spouse of a current or former employee, contractor, consultant, service provider, supplier, business partner or associate);
- (together, “**Eligible Whistleblowers**”).

4.2 Types of Disclosures

- 4.2.1 The Whistleblower Protection Scheme and this Procedure apply to the following types of disclosures:
- a. disclosures where an Eligible Whistleblower has reasonable grounds to suspect that the disclosed information concerns:
 - (i) misconduct;
 - (ii) an improper state of affairs or circumstances in respect of general matters or relating to tax affairs, of the Company or a related body corporate; or
 - (iii) a systemic issue that the relevant regulator should know about in order to properly perform its functions; and
 - b. disclosures where an Eligible Whistleblower has reasonable grounds to suspect that the disclosed information indicates that the Company, a related body corporate or an officer or employee of the Company or a related body corporate, has engaged in conduct that:
 - (i) is an offence or contravention of certain corporate or financial sector laws, or any law of the Commonwealth punishable by 12 months’ or more imprisonment (as outlined by the Whistleblower Protection Scheme);
 - (ii) represents a danger to the public or to the stability of, or confidence in, the financial system (even if it does not involve a breach of law); or
 - (iii) or as otherwise prescribed by regulations;
- (together, “**Eligible Disclosures**”).

4.3 Disclosable Matters

- 4.3.1 Disclosable matters may include:
- a. illegal conduct, such as theft or use of illicit drugs;
 - b. fraud, money laundering or misappropriation of funds;
 - c. offering or accepting a bribe;
 - d. financial irregularities;
 - e. failure to comply with, or breach of, legal or regulatory requirements; and
 - f. engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure.

4.3.2 Disclosable matters include conduct that may not involve a contravention of a particular law.

5 WHISTLEBLOWER AND REPORTING CHANNELS

The Company has adopted the following channels for Eligible Whistleblowers reporting Eligible Disclosures:

5.1 Supervisors/Managers

- 5.1.1 You may make an Eligible Disclosure to your manager, who will be responsible for immediately escalating the report to ELSA's Whistleblower Compliance Officer.
- 5.1.2 Any ELSA employee in receipt of a whistleblowing disclosure must treat the information with the highest level of confidentiality and must immediately escalate the report to the Whistleblower Compliance Officer, either in person or using the email address or contact number given in clause 5.2. All reasonable steps must be taken to reduce the risk that the Eligible Whistleblower will be identified as a result of an Eligible Disclosure.
- 5.1.3 If you feel that your manager is or may be implicated in the misconduct, you may report to a higher level manager or directly to the CO.

5.2 Whistleblower Compliance Officer ("CO")

- 5.2.1 You are requested to notify, by telephone or in writing, the Company's CO with any Eligible Disclosure or any other information, complaint or concern regarding suspected legal or ethical violations by:

Telephone: +61 3 8644 8373

Email: whistleblower@elbitsystems.com.au

Mail: General Counsel
Elbit Systems of Australia Pty Ltd
PO Box 591
Port Melbourne, VIC 3207

- 5.2.1.1 Disclosures can be made either inside or outside business hours. You are encouraged to make contact with the Company's CO in the first instance should you wish to obtain additional information before making a disclosure. You can still qualify for protection even if the disclosure turns out to be incorrect.

Eligible Disclosures can be made anonymously and still be protected under the *Corporations Act 2001* (Cth).

5.3 Alternative Reporting Channels

- 5.5.1 Under the Whistleblower Protection Scheme, Eligible Whistleblowers may make Eligible Disclosures to any of the following:
- an officer (including a director), authorised personnel or senior manager of the Company or a related body corporate of the Company;
 - an auditor, or member of an audit team, auditing the Company or a related body corporate of the Company;
 - an actuary of the Company or a related body corporate of the Company;
 - ASIC, APRA, a prescribed Commonwealth authority or a legal practitioner; and
 - the Commissioner of Taxation, registered tax agent or BAS agent subject to the *Tax Administration Act 1953* (Cth).

6 EMERGENCY AND PUBLIC INTEREST DISCLOSURES

6.1 Introduction

- 6.1.1 Under the Whistleblower Protection Scheme, there is an additional category of disclosures; public interest disclosures and emergency disclosures, which allow Eligible Whistleblowers to disclose such information to journalists and members of Commonwealth, state or territory Parliaments. The discloser should contact an independent legal advisor before making a public interest disclosure or an emergency disclosure.
- 6.1.2 For the purposes of this Procedure, the definition of 'journalist' includes journalists working for electronic media organisations that provide a national broadcasting service.

6.2 Public Interest Disclosures

- 6.2.1 An Eligible Whistleblower may make a public interest disclosure if the disclosure complies with the following strict requirements:
- a. the Eligible Whistleblower must have first made an Eligible Disclosure to ASIC, APRA, or a prescribed Commonwealth authority under the *Corporations Act 2001* (Cth);
 - b. 90 days have passed since that disclosure was made;
 - c. the Eligible Whistleblower does not have reasonable grounds to believe that action is being taken to address the matters to which that disclosure related;
 - d. the Eligible Whistleblower has reasonable grounds to believe that making a further disclosure of the information in accordance with this subsection would be in the public interest;
 - e. after the end of the 90 day period referred to above, the Eligible Whistleblower gave notice to the body to which the original disclosure was made that states that they intend to make a public interest disclosure and the notice includes sufficient information to identify the original disclosure; and
 - f. the extent of the information disclosed is no greater than necessary to inform the recipient of the misconduct or improper state of affairs to which the original disclosure relates.

6.3 Emergency Disclosures

- 6.3.1 An Eligible Whistleblower may make an emergency disclosure if the discloser complies with the following strict requirements:
- a. the Eligible Whistleblower must have first made an Eligible Disclosure to ASIC, APRA, or a prescribed Commonwealth authority under the *Corporations Act 2001* (Cth);
 - b. the Eligible Whistleblower has reasonable grounds to believe the information concerns a substantial and imminent danger to the health or safety of any person or to the natural environment; and
 - c. the Eligible Whistleblower gave notice to the body to which the original disclosure was made that states that they intend to make an emergency disclosure and the notice includes sufficient information to identify the original disclosure.

7 WHISTLEBLOWER PROTECTIONS

7.1 Anonymity

7.1.1 There are three options to report Eligible Disclosures to the Company:

- a. **Identity revealed** - To be better able to respond efficiently to any whistleblower reporting, we would prefer that you disclose your identity and give us your telephone number or other contact information when you make your report.
- b. **Partially anonymous** – You can choose to reveal your identity only to certain persons who may be involved in investigating the matter you are reporting and choose that your identity not be divulged to others. This option protects your anonymity while giving us an opportunity to contact you in the event that clarity, an interview or further information is helpful in investigating or confirming the report.
- c. **Anonymous** - If you feel more comfortable remaining anonymous, we will accept anonymous reports. You may refuse to answer any questions that reveal your identity at any time, including in any follow up conversations. Should you choose to make an anonymous disclosure, please note that this may place limitations on the investigation process should the Company not be able to contact you. Disclosures can be made anonymously and still be protected under the *Corporations Act 2001* (Cth).

7.2 Confidentiality

7.2.1 The Whistleblower Protection Scheme makes it unlawful for a person to reveal the identity of an Eligible Whistleblower who has made an Eligible Disclosure, public interest disclosure or emergency disclosure (“**Qualifying Disclosures**”), or information likely to lead to their identification, where that information was obtained due to the Qualifying Disclosure.

7.2.2 Exceptions arise if the disclosure is made to ASIC, APRA, the Australian Federal Police, the Taxation Commissioner, a legal practitioner (for the purpose of legal advice or representation regarding the Whistleblower Protection Scheme), anyone else prescribed by the regulations, or with the consent of the Eligible Whistleblower.

7.2.3 All notices, reports and information received under this Procedure will be treated in a confidential manner. Every reasonable effort will be made to handle the matter with discretion and to protect the identity of those who make reports, as well as those who are being investigated. However, subject to the Whistleblower Protection Scheme, if necessary to conduct a proper review or to comply with legal requirements, our Board of Directors, independent accountants, outside legal counsel, governmental regulators or others may become involved in the review process.

7.3 Non-Retaliation

7.3.1 We will protect anyone who makes a Qualifying Disclosure. This is the case whether or not it turns out that the report was made under a genuine mistaken belief. Retaliation in any form against someone who takes such actions in will not be tolerated. Any act of retaliation should be reported immediately and will be investigated.

7.3.2 The Company will be prohibited from pursuing any civil, criminal, administrative or contractual action against an Eligible Whistleblower in relation to any Qualifying Disclosure that they make. Subject to the Whistleblower Protection Scheme, where an individual institutes vexatious proceedings relating to clause 4, we may seek an order of costs for such proceedings. It should be noted that the protections referred to in this Procedure do not confer immunity for any misconduct that a whistleblower has engaged in and which is revealed in their disclosure.

7.4 Detriments and Threats of Detriment Prohibited

7.4.1 The Whistleblower Protection Scheme makes it unlawful for a person to engage in conduct against another person that causes or will cause a detriment, or threatens a detriment (“**Detrimental Conduct**”):

- a. in circumstances where that person believes or suspects that the other person or a third person made, may have made, proposes to make or could make a Qualifying Disclosure; and
- b. that belief or suspicion is the reason or part of the reason for the Detrimental Conduct.

7.4.2 Threats of detriments will also be unlawful if:

- a. the person making the threat intended to cause fear that a detriment would be carried out or was reckless as to whether the person against whom it was directed would fear the threatened detriment being carried out; and
- b. the threat was made because the person made or may make a Qualifying Disclosure.

7.4.3 The meaning of 'detriment' is very broad and includes:

- a. dismissing an employee;
- b. injuring an employee in their employment;
- c. altering an employee's position or duties to their disadvantage;
- d. discriminating between an employee and other employees;
- e. harassing or intimidating a person;
- f. harming or injuring a person, including psychological harm;
- g. damaging a person's property, reputation, business, or financial position; and
- h. any other damage to a person.

7.4.4 The Company will apply any or all (as appropriate) of the following measures for protecting Eligible Whistleblowers from detrimental acts (where applicable):

- a. processes for assessing the risk of detriment against a whistleblower or other staff who may have made a disclosure and for addressing such risks;
- b. support services (such as counselling, or other professional or legal services);
- c. strategies to help a whistleblower minimise and manage stress, time or performance impact.

7.4.5 A whistleblower may seek independent legal advice or contact regulatory bodies such as ASIC, APRA or the ATO if they believe that they have suffered detriment.

7.5 **Court Orders**

7.5.1 Courts are given broad scope to make orders remedying Detrimental Conduct. These include making/ordering injunctions, compensation orders (including against individual employees and their employers), reinstatements, exemplary damages, and the making of apologies. Civil and criminal sanctions also apply to breaches of the Whistleblower Protection Scheme.

7.6 **Other Protections**

Exercising Workplace Rights

7.6.1 If a disclosure qualifies for protection under the Whistleblower Protection Scheme, that disclosure may also amount to the exercise of a workplace right by either a Company employee or contractor. The Company and its employees are prohibited under the *Fair Work Act 2009* (Cth) from taking adverse action against employees or contractors because they exercised or propose to exercise any workplace rights.

Work Related Grievances

- 7.6.2 Disclosures relating to work-related grievances do not qualify for protection under the *Corporations Act 2001* (Cth). However, a personal work-related grievance may still qualify for protection if:
- a. it includes information about misconduct accompanied by a personal work-related grievance;
 - b. the Company has breached employment laws or laws punishable by imprisonment for a period of 12 months or more;
 - c. the discloser suffers from or is threatened with detriment for making a disclosure; or
 - d. the Company has engaged in conduct that represents a danger to the public.

Obtaining Legal Advice

- 7.6.3 Disclosures to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the *Corporations Act 2001* (Cth) are protected (even in the event that the legal practitioner concludes that a disclosure does not relate to a disclosable matter).

7.7 Disclosures that do not qualify for protection

- 7.7.1 Disclosures that cover a broader range of reports such as issues and concerns regarding breaches of the Company's Code of Business Conduct and Ethics will not be able to access the Whistleblower Protection Scheme under the *Corporations Act 2001* (Cth) or the *Tax Administration Act 1953* (Cth) where applicable. Such disclosures may be protected under other legislation, such as the *Fair Work Act 2009*.
- 7.7.2 Disclosable matters that are not considered Eligible Disclosures do not qualify for protection under the *Corporations Act 2001* (Cth).

8 RESPONSIBILITIES

- 8.1 It is the responsibility of all Company personnel to be aware of and understand the scope of the Whistleblower Protection Scheme and the protections that are afforded to Eligible Whistleblowers, and to comply with the Whistleblower Protection Scheme's requirements.
- 8.2 Although whistleblowing reports may be made to a range of Company representatives, the following have special responsibilities under this Procedure:
- a. Company supervisors and officers must:
 - i. with assistance from the human resources department, ensure that all Company personnel receive training in the operation of this Procedure;
 - ii. enforce this Procedure on a day to day basis; and
 - iii. pass on any reports that they believe may be eligible for protection under the Whistleblower Protection Scheme to the CO.
 - b. Board Members and the CO must:
 - i. assess whether any disclosures reported to them by the above persons (or by a whistleblower directly) are Eligible Disclosures;
 - ii. ensure that all Company personnel receive training in the operation of this Procedure and that the Procedure is available on the Company intranet, the Company website and as part of the induction of any personnel;
 - iii. enforce this Procedure on a day to day basis; and
 - iv. investigate, or coordinate the investigation of matters that are contained in Eligible Disclosures subject to clause 9.

9 PRELIMINARY PROCESS OF INVESTIGATION

9.1 Allegation Reported

9.1.1 When the Company receives an Eligible Disclosure, the matter will be referenced by a unique number or name. This will enable us to track the progress and resolution of the review, investigation and resolution of the allegation.

9.2 Preliminary Evaluation

9.2.1 Regardless of the person or department to which the report was made, all allegations will be forwarded to the CO, making sure to safeguard any confidentiality of the reporter. Upon receipt of an allegation, the CO will conduct, or cause to be conducted, a preliminary evaluation of its credibility and significance. The CO may consult with other functions in the Company or our parent company regarding the allegations.

9.2.2 The Board will be informed of material incidents reported under this Procedure.

9.3 Investigation Committee

Members

9.3.1 In cases where the CO, in consultation with the Company's legal advisor (if different), finds the report to be sufficiently specific and credible to warrant an investigation, the CO will advise the Company's parent company's Chief Compliance Officer ("**CCO**"). In coordination with the CCO, the CO will establish a committee (the "**Investigation Committee**") consisting of:

- a. the CO;
- b. the legal advisor (if different from the CO);
- c. a representative of the human resources department;
- d. a representative of the security department (for all matters involving security issues and otherwise as deemed necessary); and
- e. other management functions relevant to the particular matter.

9.3.2 If the allegation relates to a director, officer or senior management official of the Company, the CO, in consultation with the CCO, may determine that the investigation needs to be conducted by persons outside the Company.

Review of the Allegation

9.3.3 The Investigation Committee will consider each allegation and make the following recommendations to the Company's Managing Director (or, if the Managing Director is involved in the Qualifying Disclosure, to the Corporate General Manager), and the CCO:

- a. whether the allegation touches on the responsibility and conduct of senior officers or directors, such that oversight of the investigation should be referred to the Board or applicable external reviewer; or
- b. whether the matter should be investigated using internal resources or whether external counsel should be engaged. This determination will be made by the CCO in consultation with the Company's legal advisor and the Company's parent company's Chief Legal Officer ("**CLO**") and will be based on the evaluation of factors that will include:
 - i. the nature and scope of the alleged misconduct;
 - ii. whether it involves senior managers or executives; and
 - iii. whether the allegation may result in the involvement of public enforcement authorities.

Oversight

- 9.3.4 Except in those cases in which the oversight of the investigation was referred to the Board or other external reviewer, the Investigation Committee, together with the CCO and the CLO, will exercise oversight over the investigation. Such oversight will include receiving periodic reports on the progress of the investigation, including any recommendations from the investigators to expand the investigation, initiate preliminary or prophylactic employment action or make voluntary disclosures to the authorities.
- 9.3.5 In those cases in which the Board has assumed oversight responsibility, it will receive these reports, and it may further direct the investigators to share those reports with specific executives so far as permitted by the Whistleblower Protection Scheme to take action.

Recusal

- 9.3.6 Should any of the functions or officers named in this Procedure encounter a conflict of interest situation relating to the alleged misconduct, he or she will notify the CO (or the Managing Director, if applicable) and recuse him or herself from taking further action relating to the investigation.

9.4 **Government Investigations**

- 9.4.1 In cases where government authorities have already commenced an investigation, then subject to the approval of the CCO or the CLO, the Company's legal advisor may engage external counsel to assist in responding to the government investigation, including, where permitted, conducting an internal investigation. The Company or the external counsel should, in turn, engage any other needed external resources to ensure the protection of legal privilege and other applicable protections.

9.5 **Notifications**

- 9.5.1 The CO or the legal advisor will notify the Company's Managing Director, the Board Chair and, if appropriate, senior officers of the Company and the CCO of all credible and significant allegations, except where the allegations touch on such person's own conduct or responsibility or where in the reasonable opinion of the CO, any such notification would breach the anonymity of the discloser in circumstances where the discloser wishes to remain anonymous.

10 CONDUCT OF THE INVESTIGATION**10.1 The Investigation Team**

- 10.1.1 The Investigation Committee, in coordination with the CCO, will investigate the matter, led by either an internal or external lawyer or other function as determined by the CCO in consultation with the CLO. All investigations will be conducted in a fair, independent and timely manner and all reasonable efforts will be made to preserve confidentiality during the investigation.
- 10.1.2 Where external counsel is engaged, the Company's legal advisor will be the internal point-of contact to handle logistics and communications.

10.2 Initial Assessment

Once formed, the Investigation Committee will promptly make an initial assessment of the potential severity of the allegation, considering all factors known or suspected, including the risk inherent in the business or process, transaction volume, approval limits, existence of controls and prior experiences. The Investigation Committee will endeavour to complete the initial assessment within six weeks after receiving the report. The length of time required will depend, amongst other factors, on the nature of the disclosure, the ease with which facts and information can be ascertained, the extent of the investigation required, the duration of time during which the disclosed activity has continued and the availability of witnesses and other key persons.

10.3 Granting Access to Internal Data

- 10.3.1 The Company will provide access to relevant data to the investigation team. In addition, subject to applicable privacy laws and other regulations, the investigation team will have and be provided with access to any IT resources and internal data, including email servers, laptops, company-issued smartphones (or any personal phones on which the Company has permitted Company communications to be sent and received) and other electronic data storage media that might assist in the investigation.

10.4 Interviews

- 10.4.1 Every Company employee, supplier, officer and director has an obligation to cooperate in the investigation, including agreeing to be interviewed by the investigation team. Where permitted by law, a refusal to cooperate will be a cause for disciplinary action. Where required by law or otherwise advisable, and subject to the approval by the CLO or the CCO, the Company may provide counsel to employees prior to the interview. In some investigations, it may be necessary to interview third parties. In such cases, the investigation team may request the cooperation of third parties engaged to provide services to the Company or, where applicable, invoke our audit rights.

11 CLOSING OF AN INVESTIGATION

11.1 Final Report

11.1.1 When the investigation has been completed, the investigation team will produce a final investigation report addressed to the Investigation Committee and the CCO or the Board, where the Board has oversight of the investigation, as the case may be. The final report will cover the following issues related to the investigation:

- a. scope;
- b. factual findings;
- c. conclusions;
- d. root cause analysis; and
- e. remedial or mitigation recommendations.

11.2 Evaluation and Remediation

11.2.1 The Investigation Committee and the CCO or, as the case may be the Board, will consider the report and, in their respective discretion, notify other executives of the conclusion and findings while taking care to preserve confidentiality and any applicable privileges.

11.2.2 The Investigation Committee, subject to the concurrence of the CCO and the CLO and in coordination with the applicable Company management, will direct to the appropriate Company departments any remediation actions that should be taken to address any corrupt, unethical or illegal conduct or controls failures identified by the investigation. These may include substantive changes to the Company's compliance program and internal controls, as well as any disciplinary actions taken towards the offenders. In appropriate cases, and as coordinated with the CCO and CLO, the Company may report the incident(s) to the appropriate law enforcement authorities. The investigation may be closed once the final report has been issued, and after management input was obtained from all the key stakeholders.

11.3 Report to the Whistleblower

11.3.1 A whistleblower will be provided with regular updates if they can be contacted (including through anonymous channels). The frequency and timeframe may vary depending on the nature of the disclosure. The CCO, in consultation with the Company's legal advisor, will determine to what extent the whistleblower is updated regarding the investigation and/or its results. It should be noted, however, that there may be circumstances where it may not be appropriate to provide details of the outcome to the whistleblower.

11.4 Retention of Documents

11.4.1 All records of all allegations received via whistleblower disclosures and disciplinary or remediation decisions taken will be stored and securely maintained by the CO and (if different) by the legal advisor. Access to information will be limited to those directly involved in managing and investigating the disclosure. These records will be made available for inspection by the Company's Board, if practicable.

11.4.2 The records shall be kept for a minimum of five years after the close of each matter.

12 OTHER MATTERS

- 13.1 Any breach of this Procedure may result in disciplinary action, up to and including termination of employment.
- 13.2 If an employee has a complaint or grievance about their employment or their personal circumstances such as:
- a. an interpersonal conflict between the whistleblower and another employee;
 - b. a decision that does not involve a breach of workplace laws;
 - c. a decision about the engagement, transfer or promotion of the whistleblower; or
 - d. a decision to suspend, terminate or discipline the whistleblower;
- as opposed to an Eligible Disclosure, then the Company's Complaints & Grievances Procedure (ES-HR-PRO-004) should be used.
- 13.3 This Procedure is not intended to go beyond the legislation. It is not a term of any contract, including any contract of employment and does not impose any contractual duties, implied or otherwise, on the Company.
- 13.4 The Company discourages deliberate false reporting. False disclosures may result in disciplinary action, including termination of employment.
- 13.5 This Procedure is approved by the Company's Board and will be made available on the Company's website and intranet. It may be periodically reviewed and varied by the Board from time to time.