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# Whistleblower Policy

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Document Number: CAR-GL-GRP-POL-005

Approval Date: 31 May 2022

Version Number: 13

Superseded: 16 November 2021

Policy owner: Chief Sustainability Officer

Approved by: ALS Board



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## 1. Introduction

ALS is committed to the highest standards of ethical conduct in the management of its business. **Honest** is one of our core values. Being honest and acting with integrity drives our behaviour and underscores every decision that we make. All of those who work for us, or on our behalf, have a responsibility to undertake their duties and behave in a manner that is consistent with this, and our other, core values.

We recognise that our employees, or those that work for or on our behalf, are often our best source of information regarding actual or suspected misconduct or wrongdoing and are uniquely placed to discover and inform us as to this. You are encouraged to speak up if you observe or suspect conduct that concerns you.

If you know of or suspect Notifiable Conduct (as explained in Section 4 of this policy) is occurring within our business, we encourage you to report it. We are committed to responding to all reports of Notifiable Conduct, taking corrective actions where Notifiable Conduct is substantiated, and supporting and protecting those who do report.

## 2. Purpose of this policy

The purpose of this policy is to:

- help deter misconduct and wrongdoing, and support our core values and commitment to the highest standards of ethical conduct in the management of our business by being made aware of, and addressing, Notifiable Conduct;
- develop a culture where employees, or those who work for or on our behalf, are encouraged and supported to express concerns they may have as to Notifiable Conduct safely and securely without fear of any form of retaliation or victimisation; and
- provide information as to:
  - whom a report of Notifiable Conduct can be made to;
  - how a report may be made;
  - how a report is investigated; and
  - the support and protections available to those who report.

As we operate in multiple countries and are subject to applicable local laws, should any local laws impose a higher level of protection than those contained in this policy, those local laws take precedence in that country to the extent of any inconsistency.

## 3. Who is covered by this policy?

This policy applies to reports of Notifiable Conduct by individuals who are current or former officers or employees of ALS, as well as others with a connection to ALS such as contractors, suppliers, consultants, or service providers (or their employees), or a relative or dependent of these individuals or their spouse.

## 4. Conduct covered by this policy

### 4.1 Notifiable Conduct

For the purposes of this policy, 'Notifiable Conduct' is actual or suspected conduct that you reasonably believe to be misconduct or an improper state of affairs or circumstances. Examples include:

- illegal or unethical conduct;
- fraud or other corrupt conduct;
- a breach of duty or trust;
- negligence;
- criminal conduct;
- anti-competitive conduct, or unfair or unethical dealings with third parties;



- a breach of any legal or regulatory requirement;
- human right abuses;
- financial irregularities, including those in relation to tax affairs;
- conduct that represents a danger to the public or the financial system; or
- deliberately concealing misconduct or an improper state of affairs or circumstances.

More specifically, Notifiable Conduct may be:

- a business transaction not being undertaken in a proper, accurate, transparent or fair manner;
- offering or accepting a bribe;
- impropriety in the tendering process;
- the inaccurate recording or reporting of financial data, adoption of questionable accounting practices, financial irregularities, the misappropriation of funds, or falsification of information or documentation;
- a breach, or disregard for compliance with legal or regulatory requirements;
- actions that place the environment, or the safety of our employees, business partners or the communities in which we operate, at risk;
- intentional damage to property;
- the unauthorised disclosure of confidential or proprietary information (including the confidential or proprietary information of a third party); and
- bullying, harassment, intimidation or discrimination, including where this arises from reporting Notifiable Conduct.

'Notifiable Conduct' **excludes** personal work-related grievances. These are generally grievances relating to your employment that has implications for you personally, and does not have broader implications. Examples of personal work-related grievances include:

- a. an interpersonal conflict between you and another employee;
- b. a decision about your employment, such as a decision relating to:
  - transfer or promotion;
  - terms and conditions of your employment; or
  - disciplinary action, suspension or termination of your employment.

Personal work-related grievances should be raised directly with your manager, supervisor or with Human Resources personnel, as required. Personal work-related grievances will be handled in line with the applicable grievance guidelines and procedures.

In some circumstances, a personal work-related grievance may be Notifiable Conduct where the grievance includes:

- a. information about Notifiable Conduct;
- b. a breach of workplace or employment-related laws; or
- c. threats of detriment or detrimental conduct to you for making a disclosure of Notifiable Conduct.

## 4.2 Genuine reports

If you have reasonable grounds to suspect Notifiable Conduct, we encourage you to report it.

If you are uncertain as to the facts or don't think you have enough information to make a report, this should not discourage you from reporting. Provided you have reasonable grounds to suspect the concerns you are reporting, you should report it. We will determine how best to handle your report with the information you have provided.

We recognise that it is always in our best interests to be alerted to actual or suspected Notifiable Conduct at the earliest possible opportunity. Provided your report is genuine, you will not be penalised if the information you provided turns out to be incorrect.



## 4.3 False reports

An individual who however makes a report that they know to be untrue or false will be regarded as having engaged in misconduct and will be subject to disciplinary action. This may include termination of employment. Intentionally making an untrue or false report may also give rise to legal action by those the subject of the report.

# 5. Making a report

## 5.1 Whom to make a report to

You can make a report of Notifiable Conduct to (or seek advice on making a report from) the designated recipients listed below.

Within ALS, the:

- Chief Executive Officer;
- Chief Sustainability Officer;
- General Counsel and Company Secretary;
- Chief Financial Officer;
- Chief Human Resources Officer;
- a Business Stream General Manager;
- a Senior Site Supervisor or Senior Site Manager; or
- a member of the ALS Limited Board.

Outside ALS:

- an ALS auditor, or member of an audit team conducting an audit;
- regulatory bodies or other external third parties where permitted under applicable whistleblowing laws<sup>1</sup>;
- the external helpline services, the **ALS Business Integrity Helpline** or the **ALS Your Voice Helpline**. The **ALS Business Integrity Helpline** and the **ALS Your Voice Helpline** recognise that there may be occasions where an individual doesn't feel comfortable reporting to a designated recipient within the organisation. To ensure that where this is the case reports can still be made, independent, secure and confidential helplines, the **ALS Business Integrity Helpline** and the **ALS Your Voice Helpline** have been implemented. These Helplines are operated by an independent third-party service provider, Deloitte.

**A report can be made to the Helplines 24 hours a day, 7 days a week, 365 days a year.** You can access the Helplines several ways:

<b>ONLINE</b>	via smartphones, desktops, laptops and tablets by visiting <a href="http://www.alshelplines.deloitte.com.au">www.alshelplines.deloitte.com.au</a> to complete a report form online in your preferred language.
<b>BY PHONE</b>	by calling the dedicated toll-free number +61 3 9667 3788. You will be connected to a Helpline forensic analyst who will ask you a series of questions to record the details of the Notifiable Conduct. Alternatively, you will be given the opportunity to make a report via a recorded message in the local language of your office.
<b>BY EMAIL</b>	by emailing <a href="mailto:alshelplines@deloitte.com.au">alshelplines@deloitte.com.au</a>
<b>BY POST</b>	by sending a letter to: <b>ALS Business Integrity Helpline</b> or <b>ALS Your Voice Helpline</b> (whichever helpline applies) Reply paid 12628 A'Beckett Street Melbourne VIC 8006

Following the making of your report, a forensic analyst from Deloitte reviews the information you have reported. The analyst then prepares a report within one (1) business day and provides that report to the

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<sup>1</sup> Under the Australian *Corporations Act 2001 (Cth)* this includes: (i) ASIC or APRA; and (ii) a legal practitioner for the purposes of obtaining legal advice or legal representation about whistleblower protections. In limited specified circumstances, this may include a journalist or parliamentarian where certain prescribed requirements have been met.



nominated representative(s) in Corporate Compliance & Risk, who will respond to your report in accordance with Section 6 (Investigation of reports) of this policy. If when contacting the **ALS Business Integrity Helpline** or the **ALS Your Voice Helpline**, you choose to disclose your identity, Deloitte will not disclose your identity to us without your permission. Should you consent to Deloitte disclosing your identity to us, we will maintain your confidentiality in accordance with Section 5.2 (Confidentiality) of this policy.

In addition to using the **ALS Business Integrity Helpline** or the **ALS Your Voice Helpline** to report Notifiable Conduct, the Helplines are also a resource available for individuals to ask questions or seek guidance on topics covered by the ALS Code of Conduct, expected standards of behaviour or company policy (including this policy). Contact with the Helplines for this purpose can also be undertaken anonymously if desired.

## 5.2 Confidentiality and protecting your identity

All reports and information received in the investigation of a report will be treated confidentiality.

If you make a report, your identity (or any information which would likely identify you), will only be disclosed if:

- you have consented to the disclosure of that information; or
- the disclosure is allowed, or required, by law e.g. disclosure to a lawyer for the purposes of receiving advice in relation to the law on the protection and confidentiality of a whistleblower.

We take measures to protect your identity and any information within your report likely to identify you. These measures include:

- de-identifying any personal information in your report;
- where possible, contacting you to ascertain the information in your report that may inadvertently identify you;
- limiting access to the information contained in your report to those directly involved in managing and investigating your report;
- securely storing documents and other materials relating to your report;
- restricting the number of people who are involved in investigating your report; and
- providing training and awareness about confidentiality requirements to those involved in handling and investigating reports.

The unauthorised disclosure of:

- the identity of a person who has made a report; or
- information from which the identity of a person is likely to be identified,

may be an offence under law<sup>2</sup>, is regarded as serious misconduct and will be handled in accordance with the company's disciplinary procedures.

Designated recipients may only disclose information contained in your report without your consent if:

- a. the information does not include your identity;
- b. reasonable steps are taken to reduce the risk that you will be identified from the information to be disclosed; and
- c. it is reasonably necessary for investigating the issues raised in your report.

## 5.3 Anonymity

We recognise that often people feel more comfortable reporting anonymously. When making a report, you may do so anonymously. Whilst we encourage you to put your name to your report to facilitate follow up that may assist us in the investigation of your report, you are not required to do so.

An anonymous report is treated in the same way and with the same degree of seriousness as a report made by an individual who discloses their identity. Our ability however to fully investigate an anonymous report

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<sup>2</sup> For example, under the Australian *Corporations Act 2001* (Cth) it is a legal obligation that the confidentiality of the identity of a reporter qualifying for protection as a whistleblower be protected. It is illegal for a person to identify a reporter qualifying for protection as a whistleblower, or to disclose information that is likely to lead to his or her identification, except where a specified legal exception applies.



may be limited where we are unable to continue to communicate with you to clarify aspects of your report, or seek additional information from you.

If you make an anonymous report to the **ALS Business Integrity Helpline** or the **ALS Your Voice Helpline**, you will receive a unique reference number that enables us to continue to communicate with you should you wish to communicate with us, or if you wish to receive an update as to the investigation of your report. If you make an anonymous report, we encourage you to make further contact with the **ALS Business Integrity Helpline** or the **ALS Your Voice Helpline** to retrieve any messages that we have left for you. We will always leave you at least an initial message acknowledging receipt of your report once we have received it from Deloitte.

## 5.4 Support

If you are a current employee (or immediate family member of a current employee), you may access the confidential employee counselling program available in your location. If required, additional support can also be requested from the Chief Sustainability Officer or Chief Human Resources Officer.

We will endeavour to offer support to any individual who makes a report based on reasonable grounds under this policy. Practically however, where a report is made by an individual who is not an officer or employee of ALS, we will not be able to provide the same practical support that might be available to officers and employees of ALS.

## 5.5 Protections

### Protection from detrimental conduct

We strictly prohibit all forms of detrimental conduct<sup>3</sup> against any individual who:

- makes a report (or is suspected of making a report); or
- suffers detrimental conduct arising from their involvement in the investigation of a report.

Detrimental conduct means any actual or threatened conduct that could cause a detriment to you, including:

- demotion or termination of employment;
- harassment or intimidation;
- harm or injury, including psychological harm;
- discrimination or victimisation;
- damage to reputation;
- personal or financial disadvantage; or
- any other conduct that constitute reprisal or retaliation.

We will take reasonable steps to protect individuals who make a report, or who are involved in an investigation of a report, from detrimental conduct. If you consider that you have been the subject of detrimental conduct, you should immediately report this to the Chief Sustainability Officer or the **ALS Business Integrity Helpline**. Where detrimental conduct is identified, we will take appropriate action, including disciplinary action up to termination of employment.

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<sup>3</sup> It is a legal obligation under the Australian *Corporations Act 2001* (Cth) to protect a reporter, or any other person, qualifying for protection at law, from detrimental conduct in relation to a report. It is an offence for a person to engage in, threaten, or cause detrimental conduct. To qualify for the legal protections, you should ensure you make your report as outlined in section 5.1 of this Policy.



### **Additional protections**

Additional protections may be available for certain reports made in accordance with whistleblowing laws, especially where detrimental conduct is confirmed<sup>4</sup>. These protections may include compensation and other remedies.

Depending upon the law that applies and the contents of a report, you may also be protected from civil liability (e.g. legal action for breach of an employment contract or duty of confidentiality for reporting); criminal liability (e.g. attempted prosecution for unlawfully releasing information); or administrative liability (e.g. disciplinary action for making a report).<sup>5</sup>

## **5.6 Fair treatment of individuals mentioned in a report**

We take measures to ensure the fair treatment of employees who are mentioned in a report, including those alleged to have engaged in Notifiable Conduct. These measures include:

- handling reports as confidentially as the circumstances allow;
- assessing each report to determine if an investigation is warranted based on the information provided;
- where an investigation is to be undertaken, ensuring the process is objective, fair and independent;
- letting employees who are mentioned in reports know that they may contact the employee assistance program if required; and
- ensuring natural justice and procedural fairness prior to any adverse action being taken against those implicated in Notifiable Conduct.

## **6. Investigation of reports**

### **6.1 Review of reports**

All reports made under this policy are assessed to determine if an investigation is to be conducted in relation to the report. The response to a report will vary depending upon the nature and amount of information provided in the report. For example, where the report contains allegations that have previously been investigated, a further investigation may not be warranted. Where we have a means to contact you, you will be informed as to the assessment and the decision to investigate your report.

### **6.2 Investigation process**

#### **Appointing an investigator**

Where a decision has been made to investigate a report, an appropriate investigator(s) will be appointed to conduct the investigation. Only individuals with the requisite knowledge, independence, impartiality and objectivity will be assigned to investigate. In certain circumstances the decision to appoint an external investigator(s) may be made (for example, where the report involves allegations of fraud).

#### **Conduct of the investigation**

Prior to commencing the investigation, the investigative actions proposed to be undertaken by the investigator(s) are agreed with the Chief Sustainability Officer, and if required given the nature of the report, the Chief Executive Officer.

The investigator(s) will generally follow the usual process for the investigation of reports. This involves:

- undertaking the investigation in a fair, independent, objective and discreet manner to determine if there is evidence to support the report;
- obtaining and reviewing all available data with respect to the report;

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<sup>4</sup> For example, under the Australian *Corporations Act 2001 (Cth)* a reporter qualifying for protection under whistleblowing laws can seek compensation and other remedies through the courts if: (a) they suffer loss, damage or injury because of a disclosure; and (b) the company failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

<sup>5</sup> For example, under the Australian *Corporations Act 2001 (Cth)* these legal protections are available to reporters who qualify for protection as a whistleblower. This is irrespective of his or her report being made internally or external to the company.





- conducting interviews with relevant persons;
- maintaining appropriate records and documentation for each step in the investigation; and
- proceeding with due care, and in as timely a manner as the circumstances allow.

#### **After the investigation**

At the conclusion of the investigation, the investigator(s) present the findings of the investigation (and the evidence on which those findings are based) to the Chief Sustainability Officer. The findings are reviewed by the Chief Sustainability Officer to confirm the investigative process undertaken, evidence obtained, and any correct actions required (including actions to prevent the future occurrence of the same or similar conduct). The Chief Sustainability Officer subsequently reports to the Chief Executive Officer as to the findings as required.

#### **Keeping you informed**

Subject to commercial, confidentiality and legal constraints, you will be provided with information as appropriate as to the progress of the investigation and the expected timeframe of the investigation.

#### **If you are involved in Notifiable Conduct**

If you have committed or been involved in Notifiable Conduct, you will not be immune from disciplinary action if you report your conduct under this policy. We may however consider the fact that you made a report in determining what disciplinary action is appropriate.

Where a report alleges unlawful, improper or unethical behaviour by an employee, we are committed to treating those employees fairly, as appropriate in the circumstances, as outlined in section 5.6 above and in accordance the investigative process outlined above.

## **7. Reporting to the Board Audit and Risk Committee**

The Chief Sustainability Officer will report on matters raised under this policy to the Audit and Risk Committee on an annual basis. Reporting to the Audit and Risk Committee is on a 'no names' and deidentified basis to maintain the confidentiality of the identity of the individual who reported and those implicated in the Notifiable Conduct.

Serious or material reports of Notifiable Conduct, which includes reports as to serious or material accounting or financial matters, will be considered by the Chief Sustainability Officer for immediate referral to the Chair of the Audit and Risk Committee in accordance with the requirements of this policy.

## **8. Policy review and contacts**

### **8.1 Policy review**

This policy is:

- a. to be reviewed every two years by the Board Audit and Risk Committee, prior to Board approval;
- b. made available on the Corporate Policies page of the ALS Group intranet to ALS officers and employees, and other individuals provided with access to the intranet; and
- c. publicly available on the Corporate Governance page of [www.alsglobal.com](http://www.alsglobal.com).



## 8.2 Contacts

If you wish to seek further information about making a report before formally doing so, you can contact any one of the following:

Chief Executive Officer	Malcolm Deane - <a href="mailto:malcolm.deane@alsglobal.com">malcolm.deane@alsglobal.com</a>
Chief Sustainability Officer	Michael Burcham - <a href="mailto:michael.burcham@alsglobal.com">michael.burcham@alsglobal.com</a>
General Counsel and Company Secretary	Michael Pearson - <a href="mailto:michael.pearson@alsglobal.com">michael.pearson@alsglobal.com</a>
Chief Financial Officer	Luis Damasceno - <a href="mailto:luis.damasceno@alsglobal.com">luis.damasceno@alsglobal.com</a>
Chief Human Resources Officer	Mark Zorbas - <a href="mailto:mark.zorbas@alsglobal.com">mark.zorbas@alsglobal.com</a>

Alternatively, you can contact the **ALS Business Integrity Helpline** or the **Your Voice Helpline**.