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## Whistleblower policy

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Wagners Holding Company Limited ACN 622 632 848

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# Wagners Holding Company Limited ACN 622 632 848

## Whistleblower policy

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### 1 Introduction and scope

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- 1.1** This policy applies to any who is employed by, acts for, or represents Wagners, including directors, officers, employees (whether permanent, fixed-term or temporary), contractors, consultants and secondees wherever located (collectively referred to as **Employees** in this policy).
- 1.2** Wagners is committed to a culture where staff feel they are free to report or raise concerns regarding what they see as illegal, unacceptable, unethical or undesirable behaviour or conduct.
- 1.3** The purpose of this policy is to encourage the reporting of any Reportable Conduct, outline the procedures to be followed, and set out the protections afforded to whistleblowers by the Board.

### 2 Reportable conduct

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- 2.1** **'Reportable Conduct'** is any conduct of a director, officer, agent, contractor, or staff member of Wagners, whether actual, suspected or intended, and may include:
- (a) breaches of any Wagners policies or procedures;
  - (b) breaches of any ASX Listing Rule;
  - (c) bribery or corruption;
  - (d) causing loss or damage to Wagners' reputation, interests, standing in the community, or financial position;
  - (e) destruction, alteration, mistreatment of, or removal for an improper purpose, of any Wagners asset, data or information, including material wastage of Wagners resources;
  - (f) acting unethically;
  - (g) dishonesty or fraud;
  - (h) environmental damage;
  - (i) harassment, bullying, victimisation, discrimination, or anything that unduly makes anyone feel uncomfortable, or is an abuse of authority;
  - (j) illegal acts (theft, property damage, violence, illegal drug use/sale, etc.);
  - (k) questionable accounting, tax, reporting or compliance procedures, including manipulation, concealment, falsification or knowing misstatement of records or financials;  
or

- (l) unsafe work practices or anything which may put the lives, health or wellbeing of anyone at risk.

### 3 Responsibilities

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- 3.1 Everyone associated with Wagners is expected to adhere to acceptable and ethical standards, including the compliance with all laws, and this in turn helps Wagners to achieve its commitment to a culture of ethical and honest behaviour.
- 3.2 Achieving this commitment requires all Employees who become aware of any actual or suspected Reportable Conduct, to report what they know or suspect according to the procedures set out below.

### 4 Reporting procedures

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- 4.1 Anyone who has reasonable grounds to suspect Reportable Conduct, should report the conduct via one of the following channels:
  - (a) to their direct line manager. The manager will then escalate the matter to a designated Protected Disclosure Officer; or
  - (b) directly to a Protected Disclosure Officer, being:

Karen Brown	Company Secretary <a href="mailto:Karen.Brown@wagner.com.au">Karen.Brown@wagner.com.au</a> +61 7 4637 7777
Ross Walker	Chairman of the Audit and Risk Management Committee and an Independent Director <a href="mailto:RWalker@pitcherpartners.com.au">RWalker@pitcherpartners.com.au</a> +61 7 4637 7777

- 4.2 The Protected Disclosure Officers are responsible for overseeing the development and implementation of this policy and Wagners' whistleblower initiatives and encouraging reporting of policy breaches.
- 4.3 Employees may remain anonymous when making a report, however anonymity can reduce the extent to which some matters can be investigated, and may prevent the person lodging the report from being kept updated as to the progress or outcome of the investigation.
- 4.4 While Wagners will take all reasonable efforts to ensure anonymity is maintained, employees lodging anonymous reports should be aware that if the matter is eventually heard in court, anonymity may be lifted in limited circumstances by a court order.
- 4.5 Employees lodging anonymous reports should also be aware that the whistleblower protections afforded by the Corporations Act, do not extend to complainants who choose to remain anonymous (i.e. your name must be provided before or at the time of making the report).

### 5 Investigation

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- 5.1 Wagners will investigate all cases of Reportable Conduct lodged in accordance with this policy. The report will be investigated fairly, thoroughly and objectively, and will be done so in a reasonably timely manner.

- 5.2** Where appropriate, and where allowed by legal or confidentiality restraints, Wagners may notify the outcome of the investigation to the employee who reported the matter (where possible).

## **6 Whistleblower protection**

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- 6.1** Wagners is absolutely committed to ensuring all persons who make a report in accordance with this policy are afforded absolute confidentiality and fairness and are not subject to any detrimental, recriminatory, harassing or unfavourable treatment for lodging a report in good faith.
- 6.2** Unless required by law, a court, or as consented to by the person making the report, the identity of the person making the report, and all of the information they disclose, shall be treated with absolute confidentiality by the manager receiving the report and/or the Protected Disclosure Officer. This continued confidentiality includes when the receiver is reporting the matter to senior management, the Board, or legal advisors. Where, for the purposes of investigation, the identity of the person is required to be disclosed, it will not be done without the whistleblower's consent and the whistleblower may request a leave of absence or to be relocated during the investigation in those circumstances. Any notes, records or files created as part of the reporting shall be retained under similarly strict confidentiality.
- 6.3** Should any breach of the confidentiality requirements set out above occur by any Employees, these will be regarded as a serious breach of their employment conditions, and may result in disciplinary action including termination.
- 6.4** In cases of vexatious, baseless or trivial reports where there are no reasonable grounds for suspicion, the protections afforded to the whistleblower may not be available.

## **7 Whistleblower protection under the Corporations Act**

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- 7.1** The Corporations Act affords protection to whistleblowers where the following conditions are met:
- (a) they are an officer or employee of Wagners, or a contractor or employee of a contractor to Wagners; and
  - (b) they make a report to:
    - (i) a Protected Disclosure Officer;
    - (ii) a director, officer, or senior manager of Wagners;
    - (iii) the external auditor of Wagners; or
    - (iv) ASIC; and
  - (c) they do not remain anonymous, and give their name before or at the time of making the report; and
  - (d) the report is made in good faith, and on reasonable grounds indicating that Wagners or a Wagners officer may have breached the Corporations Act or the *Australian Securities and Investments Commission Act 2001* (Cth).
- 7.2** Where these conditions are met:

- (a) the whistleblower is protected from any legal liability by making the report;
- (b) should they suffer any detrimental, recriminatory, harassing or unfavourable treatment for lodging a report, the whistleblower can claim compensation for that damage from the offender, who may also be liable for a criminal offence; and
- (c) if the person receiving the report discloses anything which may give away the whistleblower's identity (other than as required by law, the police, or ASIC), they too may be guilty of an offence.

## 8 Miscellaneous

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### 8.1 Review of policy

- (a) External reviews of this policy may be undertaken at the request of the Board.
- (b) A copy of this policy (or a summary of it) will be made available on Wagners' website and to ASX if required.

### 8.2 Further guidance

If you require further guidance as to this policy, please contact the Company Secretary on +61 7 4637 7777.

### 8.3 Endorsement

- (a) Wagners is committed to this policy and its implementation throughout Wagners.
- (b) This policy was adopted by the Board on 3 November 2017.

## 9 Definitions and interpretation

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### 9.1 Definitions

In this policy:

Term	Definition
<b>ASX</b>	means ASX Limited ACN 008 624 691 or the securities exchange operated by it (as the case requires).
<b>Board</b>	means the board of Directors of the Company.
<b>Company or Wagners</b>	means Wagners Holding Company Limited ACN 622 632 848 and any subsidiary or related body corporate.
<b>Corporations Act</b>	means <i>Corporations Act 2001</i> (Cth).
<b>Director</b>	means a director of the Company.
<b>Employee</b>	has the meaning set out in section 1.1 of this policy.
<b>Protected Disclosure Officers</b>	has the meaning set out in section 4 of this policy.
<b>Reportable Conduct</b>	has the meaning set out in section 2 of this policy.

## **9.2** Interpretation

Terms not defined in this policy which are given a meaning in the Corporations Act have the same meaning as in the Corporations Act.