
Isuzu Australia Limited Whistleblower Protection Policy

1 Purpose

Isuzu Australia Limited (IAL) is committed to and recognises the value in developing and fostering a culture of corporate compliance, honest and ethical decision-making, good corporate governance and protecting eligible whistleblowers from victimisation.

IAL encourages the reporting of any instances of suspected or actual unethical, illegal, fraudulent or undesirable conduct involving IAL, and will ensure that protections are put in place so that those persons who make a report shall do so without fear of intimidation, disadvantage or reprisal.

The purpose of this policy is to:

- a) assist in the prevention and detection of improper conduct;
- b) outline the process by which a protected disclosure may occur, including how and to whom a protected disclosure should be made;
- c) outline the process by which IAL will investigate protected disclosures;
- d) inform eligible whistleblowers about the protections available from detriment; and
- e) outline the process for fair treatment of persons to whom a protected disclosure relates or mentions.

2 Scope

This policy applies to all employees and officers of IAL.

This policy will be made available to all employees and officers of IAL via a link on the intranet and a copy distributed to all existing employees and officers and new employees when they start.

3 What is a protected disclosure/reportable conduct?

You may make a report (disclosure) under this policy if you believe that an IAL director, officer, employee, contractor, supplier, tenderer or other person who has business dealings with IAL has engaged in or may have engaged in conduct (Reportable Conduct) which:

- is dishonest, fraudulent or corrupt activity, including bribery or other activity in breach of IAL policies;
- is unethical or in breach of IAL policies (such as dishonestly altering company records or data, adopting questionable accounting practices or wilfully breaching IAL Code of Conduct or other policies or procedures);
- is potentially damaging to IAL, an IAL employee or a third party, such as unsafe work practices, environmental damage, health risks or abuse of IAL property or resources;
- constitutes abuse of authority;

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- may cause financial loss to IAL or damage its reputation or be otherwise detrimental to IAL's interests;
 - involves any other kind of serious impropriety;
 - is conduct that constitutes a contravention of any law administered by ASIC and/or APRA (i.e. a contravention of the Corporations Act 2001; ASIC Act 2001; Banking Act 1959; Financial Sector (Collection of Data) Act 2001; Insurance Act 1973; Life Insurance Act 1995; National Consumer Credit Protection Act 2009; Superannuation Industry (Supervision) Act 1993; or an instrument or regulation made under any of these Acts);
 - is an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more.

Examples of conduct which may amount to a breach of the Corporations Act include:

- insider trading;
- insolvent trading;
- breach of the continuous disclosure rules;
- failure to keep accurate financial records;
- falsification of accounts;
- failure of a director or other officer to act with the care and diligence that a reasonable person would exercise, or to act in good faith in the best interest of IAL;
- failure of a director to give notice of any material personal interest in a matter relating to the affairs of the company.

For the avoidance of doubt, **improper conduct** does not include conduct that is dealt with under another policy of IAL and/or conduct (or alleged conduct) in respect of workplace bullying, harassment, sexual harassment, discrimination or any other employment-related grievance. Please refer to the HR Incident Management Policy for details on how to report these incidents.

A disclosure of information by an individual will be a **protected disclosure** for the purposes of this policy if:

- a) the discloser is an eligible whistleblower; and
- b) the disclosure is made to an eligible recipient (which could be done orally or in writing); and
- c) the discloser has reasonable grounds to suspect that the information being disclosed indicates that IAL, its related entities, or officers or employees of IAL or its related entities have or may have engaged in improper conduct.

4 Who is an eligible whistleblower?

An individual will be an eligible whistleblower if they are, or have been:

- a) an officer of IAL;
- b) an employee of IAL;
- c) an individual who supplies services or goods to IAL;
- d) an employee of a person that supplies services or goods to IAL (paid or unpaid);
- e) an individual who is an associate of IAL;

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- f) a relative, dependant or spouse of an individual referred to in any of clause 4(a) to 4(e).

5 Who can I make a report to?

IAL has several channels for making a report if a person becomes aware of any issue of behaviour which he or she considers to be Reportable Conduct. IAL has appointed specific staff to handle and manage any reports, these are assigned the role of “Protected Disclosure Officers”

Each of the following is an eligible recipient to whom an eligible whistleblower may make a protected disclosure:

- if the eligible whistleblower is an employee of IAL — a member of the Leadership Team or the Staff Operations Manager.
- A manager in receipt of a report must take the matter to one of the following:
 - Managing Director;
 - Chief Executive Officer;
 - Chief Operating Officer;
 - Company Secretary (Protected Disclosure Officer)
 - Corporate Counsel (Protected Disclosure Officer)
 - Staff Operations Manager (Protected Disclosure Officer)

Alternatively, a report may be made via the IAL FairCall Service which is an external hotline and reporting service independently monitored by KPMG, the FairCall Whistleblower Hotline;

FairCall reporting options are:

- By phone: 1800 500 965
- By email: faircall@kpmg.com.au
- Web access: <https://www.kpmgfaircall.kpmg.com.au/isuzu>
- Post: The FairCall Manager, KPMG Forensice, PO Box H67, Australia Square, Sydney NSW 1213
- Fax: 61+ 2 9335 7466

After receiving a disclosure, the Faircall operator will provide the details of the disclosure to an appropriate Protected Disclosure Officer that has been nominated by IAL to the Fair Call service. Where a whistleblower provides their contact details to Faircall, those contact details will not be provided to IAL without their consent.

A report may be submitted anonymously if you do not wish to disclose your identity. However, to enable an investigation, sufficient information and evidence must be submitted.

- an auditor, or a member of an audit team conducting an audit, of IAL or its related entities;
- an actuary of IAL or its related entities;

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- a person authorised by IAL to receive protected disclosures, which includes the Fair Call Whistleblower Hotline referred to in above;
 - ASIC;
 - APRA;
 - a Commonwealth authority;
 - if the eligible whistleblower is disclosing for the purpose of obtaining legal advice or legal representation in relation to the operation of relevant whistleblower legislation — a legal practitioner.

6 Emergency disclosures

An eligible whistleblower may make an emergency disclosure to a member of Parliament if:

- they have previously made a protected disclosure; and
- a reasonable period has passed since making the protected disclosure; and
- they have reasonable grounds to believe that there is an imminent risk of serious harm or danger to public health or safety, or to the financial system, if the disclosed information is not acted on immediately; and
- they have notified the person or entity to whom they made the protected disclosure that they intend to make an emergency disclosure:

7 Investigation of Reportable Conduct

IAL will take all necessary steps for the commencement of an investigation of all matters reported under this policy as soon as possible after the matter has been reported.

If the protected disclosure involves information about an individual occupying the position of Managing Director, Chief Executive Officer, Chief Operating Officer, Corporate Counsel or Staff Operations Manager, the eligible recipient is not to inform that individual of the protected disclosure.

The individual who is informed of the protected disclosure will ensure they do not breach the confidentiality requirements and will take all necessary steps for the commencement of an investigation into:

- (a) firstly, whether the eligible whistleblower had reasonable grounds to believe that the information they have disclosed concerns improper conduct in relation to IAL, its related entities, or officers or employees of IAL or its related entities; and
- (b) secondly, whether the nature and substance of the protected disclosure is substantiated or unsubstantiated

A Protected Disclosure Officer may appoint a person to assist in the investigation of a matter raised in a report. Where appropriate, IAL will provide feedback the whistleblower regarding the investigation's progress and/or outcome (subject to the considerations of the privacy of those against whom allegations are made).

The investigation will be conducted in an objective and fair manner, and otherwise as is reasonable and appropriate having regard to the nature of the Reportable Conduct and the circumstances.

An investigation:

- (a) may be undertaken internally or through the engagement of an external investigator. Where appropriate, the investigation may be undertaken under client legal privilege;
- (b) will be undertaken with the purpose of gathering all relevant evidence and in accordance with the rules of natural justice; and
- (c) will be undertaken in a confidential manner, information about the protected disclosure will only be disclosed where necessary in order for an investigation to proceed effectively.

8 Protections for eligible whistleblowers

IAL is committed to ensuring confidentiality in respect of all matters raised under this policy, and where it is found that the **eligible whistleblower** had reasonable grounds to believe that the information they have disclosed concerns **improper conduct** in relation to IAL, its related entities, or officers or employees of IAL or its related entities, the **eligible whistleblower** will be afforded the protections as described in this policy.

Eligible whistleblowers are not required to identify themselves to IAL or anyone else to be protected under this policy or the law.

If a **protected disclosure** is made and it relates to or mentions an employee or officer of IAL, IAL will ensure the fair treatment of the employee or officer by:

(a) Protection of identity and confidentiality

Subject to compliance with legal requirements, upon receiving a report under this policy IAL, its officers and employees will not disclose any particulars that would suggest or reveal the identity of the whistleblower, without first obtaining their consent.

Any disclosure that the whistleblower consents to, will be treated on a strictly confidential basis.

IAL may disclose the complaint without the whistleblower's consent to ASIC, APRA or the Australian Federal Police; or to any government authority for the purpose of assisting the authority in the performance of its functions or duties, as long as it has also been disclosed to ASIC, APRA or AFP

IAL may disclose information (other than the actual identity of the eligible whistleblower) if reasonably necessary for the purposes of investigating a matter that is relevant to the protected disclosure and if the person takes all reasonable steps to reduce the risk that the eligible whistleblower will be identified as a result.

(b) Protection of files and records

All files and records created from an investigation will be retained under strict security and unauthorised release of information to someone not involved in the investigation (other than senior managers or Directors who need to know to be able to take action) without the whistleblower consent is not permitted.

(c) Fairness

An IAL employee who is subjected to detrimental treatment because of making a report in good faith under this policy should inform a senior manager or HR immediately.

The Corporations Act 2001 (Cth) gives special protection to disclosures about breaches of the Act.

A whistleblower will not be subject to any civil, criminal or administrative liability for making a protected disclosure.

(d) Protection from victimisation

A whistleblower must not be victimised or otherwise disadvantaged in reprisal for making a protected disclosure.

Specifically, no one may victimise another person by causing or intentionally threatening to cause detriment to that person because they believe or suspect that person may have made, proposes to make, or could make a protected disclosure;

Detriment includes (but is not limited to):

- dismissal of an employee;
- injury of an employee in his or her employment;
- alteration of an employee's position or duties to his or her disadvantage;
- discrimination between an employee and other employees;
- harassment or intimidation of a person;
- harm or injury to a person, including psychological harm;
- damage to a person's property, reputation, business or financial position;
- any other damage to a person.

IAL will take all reasonable steps to protect eligible whistleblowers from victimisation by

- ensuring all managers and supervisors of IAL are trained to identify and report victimising behaviour;
- ensuring that all employees and officers of IAL are aware of this policy and the right to make a protected disclosure without being victimised; and
- enabling eligible whistleblowers to make a complaint to their manager or supervisor or IAL Management if they believe they have been victimised.

It is expected that employees of IAL who become aware of known, suspected or potential cases of Reportable Conduct will make a report under this policy or under other applicable policies.

8.1 Compliance with protections for eligible whistleblowers

An employee or officer of IAL who fails to comply with Protections for whistleblower policy may be subject to disciplinary action up to and including termination of employment. Such a person may also be in breach of the law, which may result in a court order to pay compensation, damages or a penalty.

9 Malicious disclosures

This policy provides employees and officers of IAL with an avenue to raise legitimate and serious concerns about improper conduct. It is unacceptable for IAL employees and officers to make malicious and false disclosures or to knowingly provide false or misleading information regarding a disclosure. The making of a false and malicious disclosure or the provision of knowingly false or misleading information may be subject to disciplinary action up to and including termination of employment.

10 Review and amendment

This policy will be reviewed (and, if necessary, amended) by IAL annually or otherwise when IAL considers necessary.

Last Reviewed on 8th January 2019

Document Owner: HR