

Whistleblower Reporting and Protection

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1. Introduction

1.1 Background

Northline is committed to promoting and supporting a culture of corporate compliance and proper ethical behaviour. Northline encourages whistleblowers to assist in maintaining legal, proper and ethical operations of Northline by reporting non-compliant actions by others.

1.2 Purpose

The purpose of this Whistleblower Procedure is to:

- encourage a whistleblower to raise any concerns and report instances of Reportable Conduct where there are reasonable grounds to support such action, without fear of intimidation, disadvantage or reprisal;
- outline the mechanisms for the reporting and investigation of reported matters;
- outline the measures in place to protect a whistleblower, including how Northline will ensure fair treatment of whistleblowers;
- provide information about how the Procedure will be made available to whistleblowers;
- help to ensure that Northline maintains the highest standards of ethical behaviour and integrity; and
- outline the additional procedures and protections that apply to whistleblowers under the Corporations Act in relation to the reporting of possible breaches of the Corporations Legislation.

It is expected that Eligible Whistleblowers will report known, suspected or potential cases of Reportable Conduct.

2. Terms and Definitions

Word/Term	Definition
ASIC	The Australian Securities and Investments Commission
Corporations Act	Corporations Act 2001 (Cth).
Corporations Legislation	Term in section 9 of the Corporations Act, and includes the Corporations Act and Australian Securities and Investments Commission Act 2001 (Cth), the Banking Act 1959 (Cth), the Financial Sector (Collection of Data) Act 2001 (Cth), the Insurance Act 1973 (Cth), the Life Insurance Act 1995 (Cth), the National Consumer Credit Protection Act 2009 (Cth), the Superannuation Industry (Supervision) Act 1993 (Cth), and any instrument made under any of the preceding legislation.
Eligible Whistleblower	<ul style="list-style-type: none"> ■ An officer, director, secretary, employee, secondee or contractor, whether current or former or permanent, part time, fixed term or temporary; ■ A supplier of goods or services to Northline (whether paid or unpaid) including their current or former employees, contractors, consultants, service providers or business partners; ■ An associate of Northline; and ■ A relative, dependant or spouse of an individual of a person mentioned in points above
Northline	The Northline group of companies, and any member or members of this group, as applicable

Word/Term	Definition
Reportable Conduct	<p>Conduct that is illegal, unacceptable or undesirable, or the concealment of such conduct. It includes conduct that:</p> <ul style="list-style-type: none"> ▪ Is against the law or is a failure by Northline to comply with any legal obligation; ▪ Is unethical or breaches Northline’s policies or code of conduct; ▪ Is dishonest, fraudulent or corrupt; ▪ Is coercion, harassment, victimisation or discrimination; ▪ Is misleading or deceptive conduct of any kind (including conduct or representations that amount to improper or misleading accounting or financial reporting practices either by, or affecting Northline); ▪ Is potentially damaging to Northline, an employee or a third party, including unsafe work practices, environmental damage, health risks or substantial wasting of company resources; ▪ May cause financial loss to Northline or damage its reputation or be otherwise detrimental to Northline; ▪ May be misconduct, an improper state of affairs or circumstances in relation to the tax affairs of Northline; or ▪ Involves any other serious impropriety. <p>Reportable Conduct includes conduct that is illegal, unacceptable or undesirable, or the concealment of such conduct, which is mixed with conduct resulting from any personal grievances.</p>
Reportable Conduct Exclusions	<p>Reportable Conduct excludes conduct resulting solely from any personal grievances; examples of which are:</p> <ul style="list-style-type: none"> ▪ Conduct resulting from an interpersonal conflict between a whistleblower and another employee of Northline; ▪ A decision by Northline that does not involve a breach of workplace laws; ▪ A decision by Northline about the engagement, transfer or promotion of the whistleblower; ▪ A decision by Northline about the terms and conditions of engagement of the whistleblower; and ▪ A decision by Northline to suspend or terminate the engagement of a whistleblower or otherwise discipline the whistleblower.
Whistleblower	<p>An Eligible Whistleblower who alerts Northline and/or a regulatory authority to Reportable Conduct within Northline.</p>
Whistleblower Protection Officer	<p>The person nominated by Northline whose key responsibilities include protecting whistleblowers who report concerns under this Procedure as identified in paragraph 4 of this Procedure.</p>

3. Scope

This Procedure applies to all Eligible Whistleblowers who wish to report Reportable Conduct regarding Northline's activities.

4. Reporting conduct

4.1 Who to report conduct to

- An Eligible Whistleblower can report Reportable Conduct to the following independent Whistleblower Protection Officer nominated by Northline:

Jon Clarke

Jon Clarke Advisory

Level 3, 149 Flinders Street

Adelaide SA 5000

Phone: (08) 8223 1727

Website: www.jonclarkeadvisory.com.au

Email: jon@jonclarkeadvisory.com.au

- Jon Clarke Advisory has entered into a contract with Northline to act as the Company's independent Whistleblower Protection Officer for the benefit of an Eligible Whistleblower who wants to report Reportable Conduct to an independent person.

- In addition to the Whistleblower Protection Officer, an Eligible Whistleblower can report Reportable Conduct to any of the persons or entities listed in section 6.1 of this Procedure.

- If an Eligible Whistleblower requires additional information before reporting conduct, they may contact the Whistleblower Protection Officer or a legal practitioner.

4.2 How to report conduct

- An Eligible Whistleblower can report Reportable Conduct to the Whistleblower Protection Officer, or any other person or entity listed in section 6.1 by any means the Eligible Whistleblower elects including but not limited to telephone, email or post.

- A report will be confidential and secure and can be made anonymously and outside of business hours.

4.3 Anonymity

- An Eligible Whistleblower can elect to remain anonymous while making a disclosure, over the course of an investigation and after the investigation is finalised.

- An Eligible Whistleblower is not obliged to answer any questions that they feel could reveal their identity at any time. Anonymity of a whistleblower may be protected by various means, including but not limited to anonymous telephone numbers, anonymised email addresses or the use of a pseudonym for the whistleblower's name.

5. Handling of reports

5.1 Timely review of reported conduct

All reports of Reportable Conduct will be investigated by a trained person appointed by Northline on a timely basis. Appropriate corrective action will be taken as warranted by the investigation.

5.2 Role of Whistleblower Protection Officer

The Whistleblower Protection Officer is responsible for:

- ▮ receiving a report of Reportable Conduct from a whistleblower;
- ▮ coordinating the provision to Northline of information from the whistleblower for the purposes of an investigation into that report;
- ▮ reporting back to the whistleblower on the finalisation of the investigation; and
- ▮ providing support for the whistleblower by protecting and safeguarding the whistleblower and reviewing the integrity of the investigation process.
- ▮ The Whistleblower Protection Officer will at all times have direct and unrestricted access to reasonable financial, legal and operational assistance when this is required for any investigation.

5.3 Role of Investigator

- ▮ The person appointed to investigate a report is responsible for:
 - coordinating the investigation into any report received from a whistleblower;
 - documenting and handling all matters in relation to the report and investigation; and
 - finalising all investigations.
- ▮ The person appointed to investigate a report will at all times have direct and unrestricted access to reasonable financial, legal and operational assistance when this is required for any investigation.

5.4 Rights of person who is alleged to have acted improperly

A person who is the subject of an investigation is entitled to be:

- ▮ informed as to the substance of any adverse comment that may be included in a report or other document arising out of any such investigation; and
- ▮ given a reasonable opportunity to put their case to the person who is investigating the report.

5.5 Whistleblower will be kept appropriately informed

The whistleblower will be kept appropriately informed of the progress of action taken in respect of the whistleblower's report. At the conclusion of the investigation, the whistleblower will be informed of the outcome, subject to considerations of privacy for those against whom allegations of impropriety were made. Where the report was made through the Whistleblower Protection Officer, information about the progress and outcome of the investigation will be provided to the whistleblower through the Whistleblower Protection Officer.

5.6 Confidentiality

Northline and any persons receiving reports will not disclose particulars of reported matters that would suggest the identity of the whistleblower without obtaining the whistleblower's prior consent, subject to any applicable law. Any such disclosure to which the whistleblower consents will be made on a strictly confidential basis. All files and records created from an investigation will be retained under strict security. The unauthorised release of information without a whistleblower's consent to any person not involved in the investigation is a breach of this Procedure, subject to any requirements of applicable law.

6. Protection of whistleblowers

6.1 Protection under the Corporations Legislation

A disclosure of information by a person qualifies for protection under the Corporations Act if:

- ▮ the whistleblower is an Eligible Whistleblower;
- ▮ the report, which may be made anonymously, is made to:
 - ASIC, APRA or a prescribed authority;

- Northline’s auditor or a member of the audit team;
 - an officer or senior manager of Northline;
 - a person authorised by Northline to receive disclosures of that kind (that is, the Whistleblower Protection Officer);
 - a legal practitioner for the purpose of obtaining representation or advice;
 - in the case of “emergency disclosure” (where the disclosure has previously been made and the discloser has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of people, or to the natural environment) to a member of Parliament (Commonwealth or State) or a journalist; or
 - in the case of “public interest disclosure” (where the disclosure has previously been made and the discloser believes no action is being taken in relation to their disclosure and the discloser has reasonable grounds to believe that making further disclosure of the information is in the public interest) to a member of Parliament (Commonwealth or State) or a journalist,
- the whistleblower has reasonable grounds to suspect misconduct, an improper state of affairs or circumstances relating to Northline. This includes, but is not limited to:
- a contravention of the Corporations Legislation by Northline or any of its officers or employees;
 - an offence against any other law of the Commonwealth (punishable by 12 months imprisonment or more); or
 - conduct which represents a danger to the public or the financial system.

If these conditions are met, the Corporations Act provides the following protections to the whistleblower:

- a person cannot engage in conduct that causes detriment to a discloser;
- the whistleblower is not subject to any civil or criminal liability for making the disclosure (including disciplinary action). The whistleblower is not, however, protected from civil or criminal liability for any of his/her misconduct that may be revealed by the report;
- no contractual or other remedy may be enforced or exercised against a whistleblower on the basis of the disclosure and a contract to which the whistleblower is a party may not be terminated on the basis that the disclosure constitutes a breach of the contract;
- if Northline purports to terminate the employment of a whistleblower on the basis of the disclosure, a court may reinstate the whistleblower to the same position or a position at a comparable level;
- the information is not admissible in evidence against the whistleblower in criminal proceedings (unless the information is false);
- the whistleblower is protected from actual or threatened detriment because of the report and may receive compensation for any damage caused by such detriment;
- the whistleblower will not be required to pay the costs of any other party in court proceedings for compensation unless acting vexatiously or without reasonable cause in taking the proceedings, or acted unreasonably causing the cost to be incurred;
- an apology may be ordered to be given to the whistleblower or an injunction granted by the court to prevent, stop or remedy any detrimental conduct or its effects; and
- subject to limited exceptions, the person to whom the disclosure is made must not disclose the substance of the report, the whistleblower's identity or information likely to lead to the identification of the whistleblower.

Northline is committed to full compliance with these protective provisions.

6.2 Personal grievances

The Corporations Act does not protect any whistleblower whose report is solely about a personal grievance the whistleblower has in the workplace. Examples of personal grievances are described in definitions table under Reportable Conduct Exclusions.

7. Other matters

7.1 Amendment of Procedure

This Procedure can only be amended with the approval of the Chief Executive Officer of Northline.

7.2 Adoption of Procedure

Northline will disseminate this Procedure to employees and communicate any Procedure amendments to employees. Northline will ensure that this Procedure is on Northline Website.