

WHISTLEBLOWER PROTECTION POLICY

1.0 COMMITMENT

AJ Baker & Sons Pty Ltd, hereafter referred to as 'AJ Baker & Sons', is committed to adhering to its statutory obligations, rules and values. We aim to always be held in high regards by our customers, regulators and stakeholders and build value for our shareholders. We are dedicated to protecting and upholding our reputation as an ethical and responsible corporate citizen, confident for the future sustainability and longevity of our company. We are committed to providing those involved with our company a safe environment to raise breaches of internal rules or policy, or disclosable conduct relating to the organisation, its branches, officers or employees.

2.0 PURPOSE

This Whistleblower Protection Policy is designed to reinforce that AJ Baker & Sons provides a safe and confidential environment where concerns regarding misconduct, impropriety or wrongdoing can be raised without fear or detrimental treatment.

This policy sets out:

- what can be reported under this policy,
- who is entitled to be protected as a Whistleblower under this Policy,
- to assist creating a culture within AJ Baker and Sons that encourages our people to speak up and raise concerns regarding disclosable conduct,
- to explain the processes for reporting disclosures and how such disclosures will be handled by AJ Baker & Sons, and
- protections that Whistleblowers are entitled to under this Policy.

Terms & abbreviations are defined in the Glossary (see section 13).

3.0 APPLICATION

To be treated as a Whistleblower under this Policy you must:

- be one of the people in section 3.1,
- disclose information regarding the type of matters in section 3.2, and
- disclose that information to someone in section 3.3.

The Whistleblower Legislation protects some types of disclosures made to external parties such as legal representatives, ASIC, Commissioner of Taxation, MP's or journalists (see section 8). Sections 4 & 6 of this Policy will also apply to Whistleblowers who make external disclosures which qualify for protection under the Whistleblower Legislation.

3.1 Who may make a Disclosure?

Disclosures can be made by a current or former:

- officer or employee of AJ Baker & Sons,
- contractor or supplier of goods and/or services to AJ Baker & Sons, or their current and former employees,
- associates of AJ Baker & Sons, or
- family members of an individual mentioned in any of the above points.

You may choose to disclose information anonymously if you wish.

3.2 What types of matters can be disclosed under this policy?

3.2.1 Reportable Conduct

Subject to 3.2.2 of this Policy, if you have reasonable grounds for suspecting that the information you are disclosing concerns any misconduct, impropriety or wrongdoing in relation to AJ Baker & Sons, including by one of its officers or employees (“Reportable Conduct”), it will be handled in accordance with this policy.

Examples of Reportable Conduct includes:

- Whistleblower victimisation,
- a breach of regulations or laws including theft, prohibited trade practices, fraud, possession or sale of prohibited substances, violence, threats of violence and property damage,
- dishonest or corrupt behaviour such as soliciting, or accepting or offering bribes,
- misconduct relating to accounting, internal accounting controls, actuarial, audit matters or tax affairs,
- activities that pose substantial risk to people, property, operations, the environment or financial systems,
- unfair or unethical dealings with customers, suppliers or members of the public,
- conduct damaging to AJ Baker & Sons’ financial position or reputation, or
- concealment of any wrongdoing.

3.2.2 Personal Workplace Concerns

This Policy does not cover personal workplace grievances in relation to an individual’s employment or former employment such as certain remuneration, payroll, performance management, work allocation, working hours or other work and employment related matters (“Personal Workplace Concerns”).

Personal workplace concerns must be directed to the relevant manager or supervisor.

3.3 Who should I disclose to?

Whistleblower disclosures can be made to the following persons at AJ Baker & Sons

- Margaret Princep; Compliance Officer
- Adrian Vom Berg; Compliance Officer
- Shane Hood; National Service Manager

If a disclosure relates to the conduct of one of these persons, then the disclosure should not be made to that person.

Alternatively, disclosures can be made to:

- A member of an audit team conducting an audit on AJ Baker & Sons, or
- Our registered tax agent.

4.0 CONFIDENTIALITY

The identity of a Whistleblower (and any information that is likely to lead to their identity becoming known) must not be disclosed, unless:

- the Whistleblower has consented to the disclosure,

- the disclosure is made to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the Whistleblower Legislation,
- the disclosure is made to the Australian Federal Police or ASIC, or
- a disclosure concerning AJ Baker & Sons tax affairs is made to the Australian Commissioner of Taxation.

All documents, reports and records relating to the disclosure, including any investigation of the matters disclosed, which discloses the identity of the Whistleblower (or information that is likely to lead to their identity becoming known), must be securely stored to retain confidentiality.

Any information or documents which disclose the identity of a Whistleblower (or is likely to lead to their identity becoming known), should not be disclosed or produced to a court or tribunal without first seeking the advice of AJ Baker & Sons' legal representative.

5.0 INVESTIGATION OF REPORTABLE CONDUCT

When a disclosure is made under section 3, the following steps must be followed, except where in the opinion of the person the disclosure has been reported to (Investigating Officer) it would be inappropriate or unreasonable under the circumstances to do so:

- the person listed in section 3.3 who received the information must remove any information which identifies the potential Whistleblower as soon as practicable unless the potential Whistleblower has provided consent to the disclosure.
- as soon as practicable, the Investigating Officer must determine whether the disclosure falls within the scope of this Policy, and if so begin investigation or appoint an appropriate person to investigate who has no personal interest in the matters disclosed.
- The Investigating Officer must conduct any investigation in an objective and fair manner, including provide any person adversely mentioned in the disclosure an opportunity to respond to the allegations, prior to any adverse findings being made.
- Subject to the exceptions in section 4 or otherwise by law, the identity of a Whistleblower (or information that is likely to lead to their identity becoming known) must be kept confidential at all times during and after the investigation (including any reporting to the AJ Baker & Sons' Board of Directors).

Anyone involved in an investigation under this policy is expected to fully co-operate and comply with all reasonable requests and directions of the Investigating Officer.

6.0 PROTECTION OF WHISTLEBLOWERS

AJ Baker & Sons protects all of its people, including anyone who is a Whistleblower. It is not permissible for anyone to be subjected to any Detriment (or to have this threatened) because they, or any other person may be a Whistleblower.

"Detriment" includes, but is not limited to:

- dismissal,
- injury of an employee in their employment,
- alteration of an employee's position or duties to their disadvantage,
- discrimination, harassment or intimidation,

- harm or injury, including psychological harm, damage to property, reputation, business or financial position, or
- taking action against a Whistleblower to enforce a right (e.g. a breach of confidentiality), or subjecting them to any liability or action, simply for making a disclosure.

A Whistleblower may be held liable for any personal misconduct revealed by their disclosure or an investigation following a disclosure, but not for the fact of having made the disclosure. Individuals may raise any concerns or complaints regarding their treatment with the Investigating Officer.

All concerns for the safety, protection or wellbeing of the Whistleblower must be reported immediately to the Investigating Officer.

7.0 REPORTING

Subject to the confidentiality obligations in section 4, the Investigating Officer will report to the Board of Directors on all Whistleblower reports, including the nature of disclosures, the status of any investigations, the outcome of completed investigations and actions taken as a result of the disclosures and/or investigations.

8.0 TRAINING

All nominated Investigating Officers will be required to undertake training in this Policy and responding appropriately to disclosures made by Whistleblowers or potential Whistleblowers. All employees will be trained in this Policy through Toolbox Talks, Team Meetings or similar.

9.0 INTERACTION WITH WHISTLEBLOWER LEGISLATION

The Whistleblower Legislation also protects some types of disclosures made to external parties such as legal representatives, ASIC, the Commissioner of Taxation, MP's or journalists.

Sections 4 and 6 of this policy also apply to Whistleblowers who make external disclosures which qualify for protection under the Whistleblower Legislation.

For more information see the ASIC website or ATO website.

10.0 AMENDMENT OF THIS POLICY

This Policy must be reviewed by the AJ Baker & Sons' Board of Directors, who must also approve any amendments.

11.0 CONSEQUENCES FOR NON-COMPLIANCE WITH THIS POLICY

All officers and employees of AJ Baker & Sons must comply with this policy.

Any breach of this Policy will be taken seriously and may be the subject of a separate investigation and/or disciplinary action.

In addition, a breach of this policy may amount to a civil or criminal contravention under the Whistleblower Legislation, giving rise to prosecution, fines or other actions.

12.0 ACCESS

This policy will be made available on the AJ Baker & Sons website at www.ajbaker.com.au

13.0 GLOSSARY

ASIC	Australian Securities and Investments Commission.
Associate	Any individual who is an associate within the meaning of the Corporations Act; or if the disclosure relates to tax affairs an associate within the meaning of section 318 of the Income Tax Assessment Act 1936(Cth).
Corporations Act	Corporations Act 2001(Cth).
Detriment	Definition given in section 6 of this policy.
Employee	All employees including casual, part-time, fixed term and full time employees.
Family members	Spouse (including a married, registered or de facto partner) of the individual, A child, parent or sibling of the individual, A dependent of the individual or their spouse; or Another relative of the individual within the meaning of the Corporations Act. 2001(Cth).
Investigating Officer	Those persons listed in section 3.3 of this Policy or a person chosen by that person to investigate the matter.
Officer	As per the Corporations Act. 2001(Cth) including but not limited to a Director or Company Secretary.
Personal Workplace Concerns	Matters described in section 3.2.2 of this policy.
Reportable Conduct	The types of matters described in section 3.2.1 of this policy, excluding personal workplace concerns.
MP	Member of Parliament.
Senior Manager	Persons who make or participate in making decisions that affect the whole or a substantial part of AJ Baker & Sons, or has the capacity to significantly affect AJ Baker & Sons financial standing such as the Financial Controller.
Tax Affairs	Affairs relating to any tax imposed by or under, or assessed or collected under, a law administered by the Australian Commissioner of Taxation.
Whistleblower	A person who is eligible for protection as a Whistleblower under this Policy, and when used in section 4 and 6 of this policy, also includes a person who is eligible for protection as a Whistleblower under the Whistleblower Legislation because they have made protected disclosure to an external party.
Whistleblower Legislation	Either or both of the regimes contained in part 9.4 AAA of the Corporations Act and Part 1VD of the Taxation Administration Act 1953(Cth).

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