

Whistleblower Protection Policy

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Created by: Legal & Audit
Approved by: The Board & General Counsel

1. Purpose

The Whistleblower Protection Policy (**Policy**) is one of a number of policies and codes that promotes a culture of conducting our business with honesty and integrity and forms part of Hudson's broader corporate governance framework.

The purpose of this Policy is to encourage the reporting, as required under our 'Code of Conduct', of suspected or actual wrongdoing or any form of inappropriate behaviour. This Policy provides guidance on how to raise concerns and how those concerns will be investigated.

This Policy is available via the Intranet or by other means determined by Hudson time to time. The Policy should be read in conjunction with the 'Code of Conduct', 'Dealing with Theft, Fraud and Dishonesty Policy' and the 'Issue Resolution at Hudson Policy'.

2. Scope

This Policy applies to all Hudson group companies (**Hudson**) and their personnel including employees, officers and directors including permanent, fixed-term, casual and on-hire contractors/temporaries, at all times during the employment relationship.

In addition to the matters set out in this Policy, further statutory protections may be available, and additional obligations may apply, to certain individuals pursuant to the operation of the Australian whistleblowing laws. Those individuals are:

- employees, officers and directors of any Hudson company incorporated in Australia;
- individuals who supply goods or services, and employees of suppliers of goods or services, to any Hudson company incorporated in Australia;
- directors and secretaries of any Hudson company incorporated outside Australia (ie directors or secretaries of Hudson's group companies in New Zealand, Hong Kong, Singapore, China and India);
- a spouse, child, other relative of any person referred to above;
- a dependent of any person referred to above, or of their spouse

Further information about the nature, scope and operation of those further statutory protections available to the above individuals is set out in in the **Attachment** to this Policy. For the sake of clarity:

- as a result of the operation of Australian whistleblowing laws, the matters and protections set out in the **Attachment** only apply to the individuals referred to above (and do not apply to other Hudson personnel); and
- the Policy (but not the **Attachment**) applies to all Hudson personnel.

3. Policy

3.1. Who is a Whistleblower?

A whistleblower is an individual who wishes to report conduct they believe is in breach of our 'Code of Conduct', other applicable policies or the law. An individual will be considered a whistleblower if they are, or have been:

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- an officer of Hudson. An officer includes directors of the board and the company secretary of Hudson;
- an employee of Hudson;
- an individual who supplies services or goods to Hudson;
- an employee of a supplier of services or goods to Hudson;
- a spouse, child or other relative of an individual listed above; or
- a dependant of any individual listed above or of their spouse.

3.2. What to Report

A whistleblower may report any suspected fraud, corrupt conduct, inappropriate behaviour, misconduct or illegal activity involving Hudson or its officers or employees in any way. This includes conduct that may not involve a contravention of a particular law. These concerns must have some reasonable grounds for being reported. Some examples include:

- breach of Hudson's Code of Conduct or other policies;
- illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property;
- fraud, money laundering, misappropriation of funds, financial irregularities or accounting malpractice;
- offering or accepting a bribe;
- concealing any wrongdoing;
- bullying, harassment or discrimination in the workplace;
- endangering the health and safety of an individual or the work environment;
- failure to comply with, or breach of, legal or regulatory requirements; and
- engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made or be planning to make a disclosure.

'Personal work-related grievances' are excluded from whistleblowing protections under this policy and should not be reported. Personal work-related grievances are generally those grievances *"about any matter in relation to the discloser's employment (or former employment), having (or tending to have) implications for the discloser personally."* Examples of grievances that may be personal work-related grievances are as follows: (a) a personal conflict between the discloser and another employee; (b) a decision relating to the engagement, transfer or promotion of the discloser; (c) a decision relating to the terms and conditions of engagement of the discloser; (d) a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser. The General Counsel or other member of the legal team will determine whether or not a matter is a 'personal work-related grievance' and therefore excluded from the operation of this Policy.

The protections afforded under this policy will not apply where any Officer, employee or contractor of Hudson makes a claim that is found to be vexatious, fabricated or untrue.

3.3. Who to Report To

Reports should be made to the Internal Audit Manager in the first instance. The Internal Audit Manager can be contacted on +61 2 8233 2893 or Internal.Audit@hudson.com.

If the individual does not wish to report the matter to the Internal Audit Manager, the matter may be reported to the General Counsel or Chief People Officer. Contact details for these people can be obtained from the Internal Audit Manager, or the individual can send a report by post to the attention of the General Counsel or Chief People Officer (as applicable) at Level 19, 20 Bond St, Sydney, NSW, 2000.

Under Australian legislation, whistleblowers in Australia may also report such information to the eligible recipients outlined in the **Attachment** of this Policy.

3.4 How to make a report

Reports can be made in person, over the phone, by email, or in writing. All reports should be made to an appropriate person as outlined in section 3.3 and the **Attachment** of this Policy. Whistleblowers can provide their name and contact details when they report. They can also report anonymously.

If a person wishes to remain anonymous in their reporting, they should submit a written report by post addressed to Hudson's Internal Audit Manager, General Counsel or Chief People Officer at Level 19, 20 Bond St, Sydney, NSW, 2000.

3.5. Confidentiality

In addition to our legal obligations, Hudson extends its assurance of confidentiality of the identity of the whistleblower. All information received will be held in strictest confidence, and where possible the identity of the person making the report will not be disclosed without permission. Hudson has the legal right to share a whistleblower's identity if reasonably necessary to refer an incident to authorities (such as regulatory bodies or the police) who may wish to pursue the matter.

Whistleblowers can be assured that any information released in breach of this Policy will be treated seriously and may result in disciplinary action for the person in breach up to and including dismissal.

3.6. Investigation

All reports will be reviewed, and where appropriate, will be investigated at the earliest opportunity. The way a report is managed and actioned depends on what it involves and will be dealt with on a case by case basis. In order to ensure that any investigations and actions undertaken are fair and unbiased, it may be necessary for Hudson to:

- obtain specialist, independent advice on areas outside of our knowledge or expertise, including trained investigation staff from either inside Hudson or refer the matter confidentially to a third-party investigation firm, if deemed appropriate having regard to the nature of the disclosable matters;
- appoint a person to assist in the investigation of a matter the subject of a report; or
- refer the matter to the police or law enforcement where disclosures refer to criminal behaviour.

In the conduct of an investigation, Hudson may proceed as follows:

- speak to anyone who may be affected or involved in the disclosure so that they are provided with the opportunity to respond to the allegation(s);
- consider these responses and speak to witnesses (where there is a dispute as to the facts surrounding the allegations).

Hudson will ensure fair treatment of employees of the company who are mentioned in disclosures or to whom such disclosures relate. In this regard, Hudson will assume no guilt on the part of any party until proven otherwise. Where any wrongdoing is uncovered, the guidelines of the Code of Conduct or any other applicable policies will apply.

3.7. Protection

Hudson is committed to protecting and respecting the rights of a person who reports disclosable matters. Hudson will not tolerate any detriment caused, or threatened to be caused, against any person who has made or who is believed to have made a report regarding disclosable matters. Any

victimisation, retaliation or detriment caused or threatened to be caused in reprisal for a report regarding disclosable matters being made under this Policy will be treated as misconduct and may result in disciplinary action, which may include dismissal (or termination of engagement).

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In addition to the protections under the Policy, certain Australian legislation may offer statutory protection for whistleblowers in Australia (see the Attachment for details).

3.8. Support of whistleblowers

Hudson firmly believes that those who reasonably suspect or witness misconduct should be able to report their suspicions with the confidence that they will be supported, and not punished or discriminated against for making a disclosure.

3.9. Penalties for Breach of this Policy

Where any Officer, employee or contractor of Hudson breaches this policy, this will be considered a breach of the Code of Conduct or any other applicable policies and will be dealt with as such. This includes any vexatious, fabricated or untrue claims made pursuant to the terms of the Policy.

Attachment: Additional information in relation to the Whistleblower Protections under Australian Whistleblowing Legislation

There are specific provisions under Australian legislation which provide whistleblowers with legal rights in relation to certain types of disclosures.

For Hudson, the relevant legislation is sections 1317AA to 1317AJ of the *Corporations Act 2001* (Cth) and sections 14ZZT to 14ZZE of the *Taxation Administration Act 1953* (Cth) (the Whistleblowing Legislation). The protections under the Whistleblowing Legislation only apply to certain types of disclosures, known as Qualifying Disclosures. To assist our staff to understand when those statutory protections are available, additional information about the Whistleblowing Legislation is set out in this Attachment and we have identified in this policy where there are specific requirements under the Whistleblowing Legislation for a report to be a Qualifying Disclosure.

1. Eligible Whistleblowers

Only Hudson personnel and other individuals who are **eligible whistleblowers** are able to rely on the protections under the Australia legislation (subject to the other matters set out in this Attachment), For Hudson, an **eligible whistleblower** is one of the following:

- employees, officers and directors of any Hudson company incorporated in Australia;
- individuals who supply goods or services, and employees of suppliers of goods or services, to any Hudson company incorporated in Australia;
- directors and secretaries of any Hudson company incorporated outside Australia (ie directors or secretaries of Hudson's group companies in New Zealand, Hong Kong, Singapore, China and India);
- a spouse, child, other relative of any person referred to above;
- a dependent of any person referred to above, or of their spouse

2. Qualifying Disclosure

The protections apply to disclosures of information where the eligible whistleblower (as outlined in section 3.1 of the Policy and above) has reasonable grounds to suspect concerns of:

- misconduct (which includes fraud, negligence, default, breach of trust and breach of duty); or
- an improper state of affairs in relation to Hudson or any related body corporate of Hudson.

In relation to Tax Disclosures, protection is available to whistleblowers who make a disclosure:

- to the ATO if the whistleblower considers the information may assist us to perform the ATO's duties under a taxation law in relation to Hudson; or
- to an eligible recipient if the whistleblower:
 - has reasonable grounds to suspect that the information they intend to provide indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of Hudson; and
 - consider the information may assist the eligible recipient to perform their duties under a taxation law in relation to the entity about which the disclosure is made.

'Personal work-related grievances' are excluded from whistleblowing protections. Personal work-related grievances are generally those grievances *"about any matter in relation to the discloser's employment (or former employment), having (or tending to have) implications for the discloser personally but do not (a) have any other significant implications for Hudson or (b) relate to conduct, or alleged conduct about a disclosable matter"*.

The General Counsel or other member of the legal team will determine whether or not a matter is a 'personal work-related grievances' and therefore excluded from the operation of this Policy (and the statutory protections).

3. Eligible Recipients of Qualifying Disclosures

In addition to the eligible recipients outlined in section 3.3 of the Policy, whistleblowers may also report such information to the following additional eligible recipients:

- an officer of Hudson and related bodies corporate (including senior executives of Hudson and the board);
- an internal or external auditor or actuary of Hudson;
- any person authorised by Hudson to receive disclosures; or
- a senior manager of Hudson or any related body corporate of Hudson. Senior managers are generally those people who make, or participate in making, significant business decisions of Hudson.

Under the Whistleblowing Legislation, whistleblowers may also report Qualifying Disclosures to:

- a legal practitioner for the purpose of the whistleblower obtaining legal advice or legal representation in relation to the operation of the whistleblowing laws;
- the Australian Securities and Investments Commissions (ASIC);
- the Australian Prudential Regulation Authority (APRA);
- in relation to Tax Disclosures, the Commissioner of Taxation (ATO); or
- any other prescribed Commonwealth authority or regulator.

Generally only reports that are made to the list of people or entities set out in section 3.3 and above will ensure protections are afforded to the whistleblower making the report. **Making reports to others outside of Hudson will not obtain the protection of the Whistleblowing Legislation or any other protections provided by this Policy.** This is because it is important to ensure that confidential information belonging to Hudson is not disclosed outside of Hudson.

4. Protection and Support of Whistleblowers

You may choose to make a report on an anonymous basis, however, there are a number of advantages in connection with the investigation process if you disclose your identity.

If you do disclose your identity and you are an 'eligible whistleblower' who is making a disclosure protected by the whistleblowing legislation. The recipient has an obligation to keep your identity confidential. This includes keeping confidential information which could lead to the disclosure of your identity.

Hudson will ensure fair treatment of employees of the company who are mentioned in disclosures or to whom such disclosures relate. In this regard Hudson will assume no guilt on the part of any party until proven otherwise. This includes the opportunity to be heard and respond to allegations before adverse findings are made against them.

Hudson has the legal right to share a whistleblower's identity if reasonably necessary to refer an incident to authorities (such as ASIC, APRA and the Australian Federal Police (**AFP**)) who may wish to pursue the matter.

Under the Whistleblowing Legislation, it is also permissible to:

- disclose information regarding the suspected or actual wrongdoing disclosed without revealing the whistleblower's identity or information that is likely to lead to the identification of the whistleblower;
- disclose information other than the whistleblower's identity if it is reasonably necessary for the purposes of the investigation and all reasonable steps are taken to reduce the risk that the whistleblower will be identified;
- disclose the identity of a whistleblower, or information likely to lead to his or her identification to a legal practitioner for the purposes of obtaining legal advice or representation; or
- disclose the identity of a whistleblower where such disclosure is made with the consent of the whistleblower.

If you are the recipient of a report from a whistleblower relating to a disclosable matter, you must not reveal the identity, or information that is likely to lead to identification, of the whistleblower without the written consent of the whistleblower or without the express permission from the General Counsel to make the disclosure. Such action may constitute a criminal offence.

5. Protections afforded to the Whistleblower

- **Legal immunity:** Whistleblowers who make a Qualifying Disclosure will not be subject to any civil, criminal or administrative liability for making the disclosure. No contractual or other remedy may be enforced against them on the basis of their disclosure. There is no immunity from any action in relation to misconduct that the whistleblower was involved in, but Qualifying Disclosures will be inadmissible in relation to any such proceedings.
- **Anonymity:** Revealing the whistleblower's identity, or any information which is likely to lead to their identification, is a criminal and civil offence.
- **Protection from detrimental conduct:** Causing 'detriment', or threatening such conduct, to any person because it is believed that a disclosure has been made under this Policy constitutes a criminal and civil offence.

6. Public Interest and Emergency Disclosures

Under the Whistleblowing Legislation there are two categories of protected disclosures which will protect whistleblowers who report to a journalist or a member of parliament (provided that the extent of the information disclosed must be no greater than is necessary to appropriately inform the recipient). **Save for these protected disclosures, disclosures to journalists or parliamentarians are not permitted unless expressly authorised by the General Counsel.**

- **Public Interest Disclosure:** this category allows a whistleblower to make a disclosure to a journalist or parliamentarian if all the following apply: (a) the whistleblower has previously made a disclosure to ASIC, APRA or any other prescribed Commonwealth authority; (b) at least 90 days have passed since the disclosure was made to ASIC, APRA or any other prescribed Commonwealth authority; (c) the whistleblower does not have reasonable grounds to believe that action is being taken to address the matters to which the previous disclosure related; (d) the whistleblower has reasonable grounds to believe that making a further disclosure of the information would be in the public interest; and (e) following the end of the 90 day period, the whistleblower gives the body to which the previous disclosure was made a written notification that includes sufficient information to identify the previous disclosure and states that the whistleblower intends to make a public interest disclosure.
- **Emergency Disclosure**” this category allows a whistleblower to make a disclosure to a journalist or a parliamentarian if all the following apply: (a) the whistleblower has previously made a disclosure to ASIC, APRA or any other prescribed Commonwealth authority; (b) the whistleblower has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or

safety of one or more persons or to the natural environment; and (c) the whistleblower gives the body to which the previous disclosure was made a written notification that includes sufficient information to identify the previous disclosure and states that the whistleblower intends to make an emergency disclosure.