

CALTEX AUSTRALIA

Whistleblower Policy



CALTEX

Purpose and Scope

This Whistleblower Policy establishes a framework for Caltex Australia Limited and its wholly owned subsidiaries, as well as those in our operated joint ventures (Caltex) to comply with obligations regarding Whistleblowers and any legal protections provided by law.

Caltex strives to uphold the Caltex Values and the Caltex Code of Conduct and maintain high standards of integrity, honesty, openness and transparency across the organisation. In order to achieve this, it is important the principle of speaking up is ever present in our daily work and interactions with colleagues.

Caltex is committed to providing a safe working environment and will ensure anyone coming forward with concerns based on reasonable grounds will be treated fairly and not mistreated for having raised these concerns.

Policy

Reporting concerns outside of this Whistleblower Policy

1. **(General reports)** Caltex encourages employees to report any concerns and resolve issues internally by talking, in confidence, with their manager, supervisor, a member of the human resources or legal teams or manager once removed.

Reporting concerns under this Whistleblower Policy

2. **(Protected Reports or whistleblowing)** If you are an Eligible Whistleblower you can disclose actual or suspected Reportable Conduct (see definitions below) under this Whistleblower Policy by following the process set out below, to obtain certain Whistleblower protections offered by law.

Who can report?

3. An Eligible Whistleblower reporting under this policy includes anyone who is, or who was previously, a Caltex director, employee (including contractors), supplier, employee of a supplier, or associate and any relative, spouse or dependant of the foregoing.

Reportable Conduct – what you can report

4. Reportable Conduct means misconduct or an improper state of affairs in relation to Caltex and includes:
 - Dishonest, illegal, corrupt or fraudulent behaviour;
 - Unethical behaviour and breaches of Caltex’s policies, Code of Conduct or Supplier Code of Conduct;
 - Financial irregularities (including tax related);
 - Conduct endangering health, safety, or the environment;
 - Inappropriate work behaviour (e.g. systemic discrimination, harassment and bullying);
 - Victimising someone for reporting Reportable Conduct; and
 - Breaches of regulations or laws.

Reportable Conduct may include conduct that does not involve a breach of the law.

Reportable Conduct **does not include personal work-related grievances** (however, we encourage you to report these by following the Caltex Grievance Resolution Policy).

A personal work-related grievance:

- is a grievance about any matter relating to your employment, or former employment which has, or tends to have implications for you personally;

- does not have other significant implications for Caltex that do not relate to you;
- doesn't relate to conduct that:
 - is a breach of the Corporations Act 2001, ASIC Act, 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, and any instrument made under these Acts; or
 - is an offence against the Commonwealth punishable by imprisonment for 12 months or more; or
 - represents a danger to the public or financial system; and
- doesn't relate to retaliation against you for having come forward with a Protected Report.

Examples of personal work-place grievances include: an interpersonal conflict; a decision relating to your engagement, transfer or promotion; a decision relating to the terms and conditions of your engagement; or a decision to suspend, terminate, or otherwise discipline you.

A report relating to a personal work-related grievance may still qualify for protection if:

- it relates to both misconduct and personal work-related grievances (mixed report);
- the report relates to the breach of laws punishable by imprisonment for a period of 12 months or more, or conduct that represents a danger to the public, or information that suggests misconduct beyond your personal circumstances;
- it relates to you suffering from or being threatened with detriment for making a report; or
- it is to a lawyer for the purpose of obtaining legal advice in relation to Whistleblower protections.

Reports relating to matters that are not Reportable Conduct (such as personal work-related grievances) do not qualify for protection under the Corporations Act, the Taxation Administration Act or this Whistleblower Policy.

5. You must act honestly in making a report and have **reasonable grounds** to suspect the Reportable Conduct has occurred. If you deliberately make a false report, you will not qualify for protection as a Whistleblower and may be subject to disciplinary action.

6. Provided you have reasonable grounds to suspect misconduct, you can still qualify for protection as a Whistleblower, even if your suspicion ultimately turns out to be incorrect.

Making a Protected Report

7. Where you have concerns about Reportable Conduct you can make a report via the 24-hour Caltex Australia Hotline:

Caltex Australia Hotline	
Telephone	+61 1800 200 317 (International numbers available from the website)
Website	www.caltexhotline.deloitte.com.au
Email	caltex_hotline@deloitte.com.au

The purpose of the Caltex Australia Hotline is to receive reports that qualify for protection.

8. Details of the Caltex Australia Hotline can also be found in the Caltex Code of Conduct and the Caltex Supplier Code of Conduct both of which are available on Caltex's website.
9. Following submission of a report to the Caltex Australia Hotline, the report will be anonymised by Caltex's independent third-party hotline operator (if anonymity is requested) and sent to Caltex for review. Depending on the information received Caltex may decide to conduct an investigation.
10. It is Caltex's preference that you raise concerns relating to Reportable Conduct through the Caltex Australia Hotline. This is so that:
 - Confidentiality can be protected, and you have the option of being anonymous;
 - Reports and investigations can be recorded, tracked and reported internally; and
 - Caltex and its Whistleblower Protection Officers (whose role it is to ensure Whistleblowers receive adequate protections) can communicate with you in a secure and confidential manner.

However, please note that the Corporations Act 2001 (Cth) (**Corporations Act**) and Taxation Administration Act 1953 (**Taxation Administration Act**) provide additional channels for reporting that attract Whistleblower protections (including to additional eligible recipients whose role it is to receive reports that qualify for protection) – as set out in Annexures B & C.

- 11.** If you would like to obtain additional information prior to making a report under this Whistleblower Policy, you can contact any of Caltex’s Whistleblower Protection Officers or Whistleblower Intake Officers (whose role it is to manage and oversee the handling of Protected Reports received by Caltex) (Annexure A sets out contact details for these as at December 2019). Whilst these individuals can provide you with information on how to make a report, providing them your report will not be sufficient to attract protection. You will still need to submit the report to the Caltex Australia Hotline or otherwise follow the process provided in the Corporations Act or Tax Administration Act (see Annexures B & C).

What information should I provide in my report?

- 12.** Please provide as much information as possible so that your report can be investigated. Whilst you should have reasonable grounds to suspect Reportable Conduct has occurred, you do not need to provide all the evidence required to substantiate the report. However, a mere allegation with no supporting information is not likely to be considered as having ‘reasonable grounds to suspect’. Some minimum details should include:

- Date;
- Time;
- Location;
- Names of Person(s) involved;
- Possible witnesses; and
- Any evidence you do have to support your report.

How will Caltex investigate my report?

- 13.** After submission, your report will be reviewed by a Whistleblower Intake Officer and a determination will be made as to whether a report qualifies for protection and whether to conduct an in-depth investigation. The investigation process will vary depending on the nature of the conduct, complexity and information provided. Caltex will use reasonable endeavours to keep you updated regularly and in any case within three (3) months from the date that your report is received. However, the frequency and timeframes for updates will vary depending on the nature of the matter.

14. In conducting an investigation Caltex will apply a fair and proper procedure to ensure procedural fairness is offered to anyone who is mentioned in a report or to whom such a report relates (including anyone the subject of a report). This includes handling investigations confidentially where appropriate, informing the subject of a report of allegations made against them when required by principles of procedural fairness, and assessing whether sufficient information has been provided to proceed with an investigation. If insufficient information is provided, Caltex may not proceed with an investigation.

15. When making any report remember to ask for and take note of your **case reference number**. Retaining this will allow you to communicate with and receive updates from Caltex via the Caltex Australia Hotline about the investigation and findings. Even if you wish to remain anonymous, you can still access updates by contacting the Caltex Australia Hotline with your case reference number. Caltex may ask to contact you directly if further information is required. If you do not wish to communicate with Caltex directly, or provide additional information, you are not required to, however, in this instance it may be difficult to conduct an investigation and we encourage you to at least maintain contact anonymously through the Caltex Australia Hotline so Caltex can ask follow-up questions or provide feedback.

16. Investigations and findings are documented within the Caltex Australia Hotline platform in a secure manner. The method for documenting and reporting the findings will depend on the nature of your report. You will be informed when an investigation is completed and a matter finalised, and if appropriate provided details of the outcome of the investigation.

What support and protections are provided?

17. You can expect Caltex to support and protect you in the following ways where you come forward with a Protected Report:

- **Protection from liability:** You will not be subject to criminal, civil or administrative liability by Caltex for making a Protected Report under this policy nor will Caltex enforce a contractual or other remedy against you on the basis of you making the report. However, making a Protected Report does not provide immunity in relation to any conduct revealed by the report.
- **Maintaining confidentiality:** Information relating to your identity will be kept confidential and not shared unless:

- You consent in writing to the disclosure;
- We are compelled by law to do so;
- It is reasonably necessary for the effective investigation of the matter, however we will first remove information that discloses your identity, and take all reasonable steps to reduce the risk of identification;
- It is provided to ASIC, APRA, or the AFP; or
- It is provided to a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

Reports received via the Caltex Australia Hotline are screened by an independent third party first and identifying information is only shared with Caltex if you consent. Even where identity information is shared with Caltex, Caltex limits those who are privy to this information and investigation teams are trained to keep the information confidential. You can also choose to be anonymous and not give any personal details if you wish at the time of making the report, throughout the investigation, during follow-up conversations and after the investigation is finalised (this includes declining to answer questions that you think could reveal your identity). In the case of an anonymous report you can still be protected as a Whistleblower under this Whistleblower Policy, the Corporations Act and the Taxation Administration Act.

- **Protection from retaliation and victimisation:** Caltex strictly prohibits and will take reasonable steps to protect you from retaliation and victimisation. These steps include disseminating this Whistleblower Policy which notifies employees that retaliation is prohibited, training identified employees around the prohibition, highlighting this prohibition during investigations and appointing Whistleblower Protection Officers.

Retaliation and victimisation includes action such as:

- Dismissal, suspension, demotion or being overlooked for future career opportunities;
- Any form of harassment or intimidation;
- Discrimination or bias;
- Harm or injury (including psychological harm);
- Damage to a person's property, reputation or business or financial position; or
- Any other conduct that constitutes retaliation.

Examples of actions that don't amount to retaliation include changes to your work hours or managing your performance, where these are in line with Caltex policies and not in response to you making a Protected Report.

- **Whistleblower Protection Officers:** Caltex will appoint one or more Whistleblower Protection Officers (**WPO**), who will be responsible for providing protections and supporting Whistleblowers. This will include, where deemed appropriate by the WPO:
 - Maintaining regular contact with the Whistleblower;
 - Maintaining the confidentiality of the Whistleblower;
 - Reviewing any complaints of retaliation or victimisation against the Whistleblower; and
 - Escalating matters to relevant members of the CLT.

If you wish to raise any concerns directly with the WPO, including in relation to breaches of confidentiality or retaliation, you can do so through the Caltex Australia Hotline.

- **Protections provided by law:** Annexure B and C set out the special protections provided by the Corporations Act and The Taxation Administration Act for Whistleblowers and what you need to do to obtain these protections.

18. Examples of how Caltex may protect your identity and ensure you are not subject to detriment include:

- Allowing you the option to provide additional information anonymously through the Caltex Australia Hotline;
- Minimising the number of people who have access to your report;
- Assigning a Whistleblower Protection Officer to have oversight of your matter;
- Regular reminders to investigation teams and others around obligations relating to confidentiality and detrimental conduct; or
- Referring you to Caltex's Employee Assistance Program.

These are examples only and will not apply in every instance. Each report will be assessed independently, and appropriate protections provided based on the circumstances of the specific report.

Reporting Externally

19. Caltex encourages you to report Reportable Conduct internally in the first instance. However, in some instances you may be able to make a report externally that is protected (eg to ASIC or a legal practitioner). It is important you understand the criteria for making a protected report externally. Please see Annexures B and C for detail on making external Whistleblower reports which are protected under the Corporations Act and the Taxation Administration Act.

What are the obligations on Caltex Personnel in relation to Protected Reports?

20. Caltex employees, contractors and directors (**Caltex Personnel**) are required to comply with the law in relation to any Protected Reports.

21. Caltex Personnel who are aware of (or suspect) a Protected Report has been made, are required to keep the identity of the reporter strictly confidential and not reveal any information which may identify the reporter.

22. Caltex Personnel are also prohibited from retaliating against, or victimising, anyone (or threatening to) because of a Protected Report, or the suspicion that a Protected Report has been, or will be, made.

23. Caltex Personnel who breach this requirement are breaching the law and Caltex policy, and may be subject to disciplinary action, up to and including, termination of employment or, in other cases, termination of engagement.

What training does Caltex provide?

24. General training on how to make reports is available for all employees in our Code of Conduct learning module. Specialist training is provided to employees who are involved in the process of handling reports.

Policy Details

Oversight by the Board

25. The Caltex Audit Committee is provided with regular updates in relation to incidents reported under this policy including findings. These updates maintain the confidentiality of Whistleblowers.

Review of Policy

26. The Board will review this policy at least every two years. The policy was last reviewed and approved by the Board on 31 December 2019

Publication

27. This policy will be made available on the Caltex website (www.caltex.com.au.au) and intranet

Policy Details

28. This policy is not a term of any contract, including any contract of employment and does not impose any contractual duties, implied or otherwise, on Caltex. Caltex may vary this Whistleblower Policy from time to time.

Annexure A – Caltex Whistleblower Protection Officers and Whistleblower Intake Officers (as at December 2019)

Caltex Whistleblower Protection Officers	
Kathleen O’Grady Senior Corporate Counsel	+61 2 9250 5514 kogrady@caltex.com.au
Virginia Papaluca Deputy Company Secretary	+61 2 9250 5225 vxpapal@caltex.com.au
Caltex Whistleblower Intake Officers	
Shifra Symonds Corporate Counsel – Regulatory & Compliance	+61 2 9250 5540 ssymond@caltex.com.au
Sandra Vartuli Business Audit Manager	+61 2 9250 5601 SVartul@caltex.com.au

Annexure B – Special protections under the Corporations Act

1. Conditions for Whistleblower Protections

The Corporations Act provides special protections to disclosures about misconduct or improper state of affairs relating to Caltex if the following conditions are satisfied:

- a) the Whistleblower is or has been:
 - i. an officer, or employee of a Caltex company;
 - ii. an individual who supplies goods or services to a Caltex company or an employee of a person who supplies goods or services to a Caltex company;
 - iii. an individual who is an associate of a Caltex company; or
 - iv. a relative, dependant or spouse of any individual referred to in (i) –(iii) above;

- b) the report is made directly to:
 - i. the Caltex Australia Hotline;
 - ii. an officer or senior manager (eg Caltex Leadership Team member) of a Caltex company;
 - iii. a member of Caltex’s internal or external audit teams;
 - iv. an actuary of a Caltex company;
 - v. ASIC;
 - vi. APRA;
 - vii. a Commonwealth body prescribed by regulation; or
 - viii. a lawyer for the purpose of obtaining legal advice or legal representation in relation to the operation of the Whistleblower provisions in the Corporations Act (even if the lawyer concludes the report doesn’t related to Reportable Conduct); and

- c) the Whistleblower has reasonable grounds to suspect that the information being disclosed concerns misconduct, or an improper state of affairs or circumstances in relation to Caltex. This may include:
 - i. a breach 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, and any instrument made under these Acts;

- ii. an offence against the Commonwealth punishable by imprisonment for 12 months or more;
- iii. conduct that represents a danger to the public or financial system, even if it doesn't involve a breach of law; or
- iv. conduct prescribed by regulation.

2. Protections provided by the Corporations Act

The protections given by the Corporations Act when these conditions are met are:

Confidentiality

- a) The Whistleblower's identity or information that is likely to lead to the identification of the Whistleblower cannot be disclosed unless:
 - i. the Whistleblower consents to the disclosure of their identity;
 - ii. the disclosure is not of the identity of the Whistleblower but is of details that might reveal the Whistleblower's identity, is reasonably necessary for the effective investigation of the matter and all reasonable steps are taken to reduce the risk of identification;
 - iii. it is to ASIC, APRA, the AFP, or a person or body prescribed by regulations; or
 - iv. it is to a lawyer for the purpose of obtaining legal advice or representation in relation to the report; and
- b) a Whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary;

Protection from detriment

- c) it is illegal to cause or threaten to cause detriment to a Whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and may be liable for damages;

Civil, criminal and administrative liability protection

- d) the Whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action or prosecutions for unlawfully releasing information) for making the disclosure;
- e) no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the Whistleblower for making the report (eg no legal action can be taken against the whistleblower for breach of an employment contract or duty of confidentiality for making a report);

- f) in some circumstances, the reported information is not admissible against the Whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information; and
- g) a Whistleblower will only be required to pay costs in relation to proceedings for compensation and other remedies if he or she instituted the proceedings vexatiously or without reasonable cause;

Compensation and Remedies

- h) a Whistleblower who suffers loss, damage, injury or other detriment as a result of making a report may be entitled to compensation and other remedies, including where Caltex failed to take reasonable precautions and exercise due diligence to prevent the detriment. Possible remedies include an apology, reinstatement of a job (if dismissed) and exemplary damages. You should seek independent legal advice if you wish to seek compensation or other remedies.

If you are concerned that the protections you are entitled to have been breached, including in relation to confidentiality or retaliation, you should raise the issue with a WPO through the Caltex Australia Hotline. If you still have concerns, you may lodge a complaint with a regulator such as ASIC or seek independent legal advice.

3. Public Interest Disclosures

The Corporations Act also provides special protections to disclosures about misconduct or improper state of affairs relating to Caltex if the following conditions are satisfied:

- a) a disclosure that qualifies for protection under the Corporations Act has been made to ASIC, APRA, or a Commonwealth authority prescribed under the Corporations Act;
- b) at least 90 days have passed since that disclosure was made;
- c) the Whistleblower does not have reasonable grounds to believe that action is being, or has been, taken to address the matters to which the disclosure related;
- d) the Whistleblower has reasonable grounds to believe that making a further disclosure of the information would be in the public interest;
- e) after the 90 days, the Whistleblower gives the authority to which the original disclosure was made written notification that:
 - i. includes sufficient information to identify the original disclosure; and

- ii. states that the discloser intends to make a public interest disclosure;
- f) the public interest disclosure is made to:
 - i. a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory; or
 - ii. a journalist; and
- g) the extent of the information disclosed in the public interest disclosure is no greater than is necessary to inform the recipient of the misconduct or the improper state of affairs.

4. Emergency Disclosures

The Corporations Act also provides the same protections to disclosures about misconduct or improper state of affairs relating to Caltex if the following conditions are satisfied:

- a) a disclosure that qualifies for protection under the Corporations Act has been made to ASIC, APRA, or a Commonwealth authority prescribed under the Corporations Act;
- 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;
- c) the Whistleblower gives the authority to which the original disclosure was made written notification that:
 - i. includes sufficient information to identify the original disclosure; and
 - ii. states that the discloser intends to make an emergency disclosure;
- d) the emergency disclosure is made to:
 - i. a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory; or
 - ii. a journalist; and
- e) the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the recipient of the substantial and imminent danger.

You should contact an independent legal adviser before reporting externally in relation to a public interest disclosure or emergency disclosure.

Annexure C – Special protections under the Taxation Administration Act

1. Conditions for Whistleblower Protections

The Taxation Administration Act provides special protections to disclosures about a breach of any Australian tax law by Caltex or misconduct in relation to Caltex's tax affairs if the following conditions are satisfied:

- a) the Whistleblower is or has been:
 - i. an officer or employee of a Caltex company;
 - ii. an individual who supplies goods or services to a Caltex company or an employee of a person who supplies goods or services to a Caltex company;
 - iii. an individual who is an associate of a Caltex company; or
 - iv. a relative, dependant or spouse of any individual referred to in (i) – (iii) above;

- b) the report is made directly to:
 - i. the Caltex Australia Hotline;
 - ii. an officer or senior manager (eg Caltex Leadership Team member) of a Caltex company;
 - iii. a member of Caltex's internal or external audit teams;
 - iv. a registered tax agent or BAS agent who provides tax or BAS services to Caltex;
 - v. any other employee or officer of Caltex who has functions or duties that relate to the tax affairs of Caltex (eg Caltex's tax team);
 - vi. the Commissioner of Taxation; or
 - vii. a lawyer for the purpose of obtaining legal advice or legal representation in relation to the operation of the Whistleblower provisions in the Taxation Administration Act (even if the lawyer concludes the report doesn't related to Reportable Conduct);

- c) If the report is made to a Caltex recipient, the Whistleblower:
 - i. has reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of Caltex; and
 - ii. considers that the information may assist the Caltex recipient to perform functions or duties in relation to the tax affairs of Caltex; and

- d) If the report is made to the Commissioner of Taxation, the Whistleblower considers that the information may assist the Commissioner to perform his or her functions or duties under a taxation law in relation to Caltex.

2. Protections provided by the Taxation Administration Act

The protections given by the Taxation Administration Act when these conditions are met are:

Confidentiality

- a) the Whistleblower's identity or information that is likely to lead to the identification of the Whistleblower cannot be disclosed unless:
 - i. the Whistleblower consents to the disclosure of their identity;
 - ii. the disclosure is not of the identity of the Whistleblower but is of details that might reveal the Whistleblower's identity, is reasonably necessary for the effective investigation of the matter and all reasonable steps are taken to reduce the risk of identification;
 - iii. it is to the Commissioner of Taxation, the AFP, or a person or body prescribed by regulations; or
 - iv. it is to a lawyer for the purpose of obtaining legal advice or representation in relation to the report; and
- b) a Whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary;

Protection from detriment

- c) it is illegal to cause or threaten to cause detriment to a Whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and may be liable for damages;

Civil, criminal and administrative liability protection

- d) the Whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action or prosecutions for unlawfully releasing information) for making the disclosure;
- e) no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the Whistleblower for making the report (eg no legal action can be taken against the Whistleblower for breach of an employment contract or duty of confidentiality for making a report);

- f) in some circumstances, the reported information is not admissible against the Whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information;
- g) a Whistleblower will only be required to pay costs in relation to proceedings for compensation and other remedies if he or she instituted the proceedings vexatiously or without reasonable cause; and

Compensation and Remedies

- h) a Whistleblower who suffers loss, damage, injury or other detriment as a result of making a report may be entitled to compensation and other remedies, including where Caltex failed to take reasonable precautions and exercise due diligence to prevent the detriment. Possible remedies include an apology, reinstatement of a job (if dismissed) and exemplary damages. You should seek independent legal advice if you wish to seek compensation or other remedies.

If you are concerned that the protections you are entitled to have been breached, including in relation to confidentiality or retaliation, you should raise the issue with a WPO through the Caltex Australia Hotline. If you still have concerns, you may lodge a complaint with a regulator such as the ATO or seek independent legal advice.