



Whistleblower Policy (Australia)

Atlas Arteria Limited
Atlas Arteria International Limited

Whistleblower Policy

1.1 Introduction and Overview

For the purposes of this document, **Atlas Arteria** means Atlas Arteria Limited ACN 141 075 201 (**ATLAX**), Atlas Arteria International Limited Registration No. 43828 (**ATLIX**) and their respective controlled entities.

As evidenced in its Vision and Values statement, Atlas Arteria is committed to the highest standards of ethical practices and honest relationships and to the protection of individuals who report instances or allegations of wrongdoing that they have reasonable grounds to suspect. Atlas Arteria is equally committed to corporate compliance and seeks, through this Policy, to provide a framework for compliance with obligations prescribed under relevant laws.

Atlas Arteria's aim is to encourage employees to report any wrongdoing suspected on reasonable grounds in an environment free from victimisation so that the Board and senior management can address any improper conduct.

Compliance with this Policy is overseen by the ATLAX and ATLIX Audit and Risk Committees.

A breach of this Policy will be notified to the ATLAX and ATLIX Audit and Risk Committees and investigated. Disciplinary action, up to and including termination of employment or engagement and removal from providing services to Atlas Arteria, may result.

This Policy includes, and should be read in conjunction with, the Annexures to this Policy. Unless expressed otherwise, capitalised terms are as defined in Annexure A of this Policy.

1.2 Who does this policy apply to?

This Policy applies to all employees, directors and third party service providers of Atlas Arteria controlled entities that are registered in Australia.

The Atlas Arteria Whistleblower Service is also available to all Whistleblowers (as defined in section 1.3).

Certain Whistleblowers are entitled to protections under Australian law if they make a 'Qualifying Disclosure'. Annexure B of this Policy sets out how a 'Qualifying Disclosure' can be made, and the applicable legal protections.

1.3 Who is a "Whistleblower"?

A Whistleblower is any person who, whether anonymously or not, has reasonable grounds to suspect wrongdoing and makes or attempts to make a disclosure of that wrongdoing in accordance with this Policy.

1.4 When should you speak up?

Each of us shares responsibility for acting in the best interest of Atlas Arteria and its shareholders and people.

We have an obligation to escalate any concern we have if we consider, on reasonable grounds, that someone is not adhering to the law, the Atlas Arteria Code of Conduct or has engaged in some other form of wrongdoing.

You are encouraged to be confident to ask questions, to challenge custom and practice, and to make a difference. If you feel under pressure to act in a way which is inconsistent with the law, Atlas Arteria's Code of Conduct, or which conflicts with Atlas Arteria's policies, you should speak up.

Everyone makes mistakes, but what will distinguish each of us in our careers is how we deal with, and learn from, our mistakes. Speak up if you have done something wrong or if you become aware of wrongdoing by others.

1.5 What is Wrongdoing?

Examples of wrongdoing include but are not limited to:

- A breach of laws or regulations.
- Dishonest, unethical, corrupt, fraudulent, or other illegal or unethical conduct or activity including theft, financial fraud, and soliciting, accepting or offering a bribe.
- Impeding internal or external audit processes.
- Improper behaviour relating to accounting, internal accounting controls, actuarial or audit matters, including falsifying financial records.
- Conduct endangering health and safety or the financial system.
- Conduct that is contrary to, or in breach of, Atlas Arteria's Code of Conduct and /or Policies.

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- Conduct involving substantial risk to the environment.
- A substantial mismanagement of Atlas Arteria's resources.
- Conduct that is detrimental to Atlas Arteria's financial position or reputation.
- Conflicts of interest.
- Concealment of wrongdoing.
- Sexual harassment.
- Bullying, discrimination, harassment or vilification.

You are encouraged to speak directly with your manager or any local human resources staff in relation to general employment related queries and concerns that are not of the nature and gravity of those included in the examples of wrongdoing referred to above.

1.6 How do I report wrongdoing?

The principal internal officers for reporting wrongdoing are:

1. Your Manager;
2. A manager further up your reporting structure;
3. The Whistleblower Advocate;
4. The Atlas Arteria CEO; and
5. The ATLAX and ATLIX Chairman.

Concerns should be raised in the above order unless it is not practical or appropriate to do so.

Employees and directors reporting wrongdoing either to their manager or the members of senior management listed above can be assured that they will be protected and that the investigation will be conducted in accordance with the principles of fairness and natural justice. Any person that submits or receives a report must treat the matter confidentially.

Any recipient of a report of wrongdoing must make (and provide to the Whistleblower Advocate) a written record, including details of the reported allegations and where relevant, how they have been investigated and resolved.

Whistleblowers can also use the Whistleblower Service outlined in section 1.7 and if eligible, make reports in accordance with Annexure B.

1.7 Whistleblower Service

The Atlas Arteria Whistleblower Service is available as a means to report concerns of wrongdoing.

Atlas Arteria recognises that employees may prefer to bypass relevant management in certain circumstances, including but not limited to, the following:

- They believe they may be victimised if they use a normal reporting channel;
- They prefer to make the report anonymously; or
- The report involves a relevant member of management.

To ensure these employees can make a Whistleblower report without fear of victimisation, Atlas Arteria has established a Whistleblower Service operated by an independent third party service provider. Subject to applicable laws, employees can report any wrongdoing in any language through Atlas Arteria's dedicated web-based service available 24 hours a day on an identified or anonymous basis. Further details can be found on posters located at all Atlas Arteria sites or online at www.atlasarteriaspeakup.deloitte.com.au.

The policy does not prevent an employee from reporting wrongdoing to a regulator under an applicable law.

1.8 Whistleblower Advocate

This policy provides for the appointment of a Whistleblower Advocate.

Employees reporting wrongdoing can seek advice from the Whistleblower Advocate prior to, or after, making a report.

The current Whistleblower Advocate is the Atlas Arteria General Counsel.

The Whistleblower Advocate is responsible for protecting a Whistleblower from being victimised as a result of making a report, and for investigating Whistleblower reports.

The Whistleblower Advocate is not responsible for providing legal advice to a Whistleblower in relation to the whistleblower report or whistleblower protections.

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The Boards may appoint, remove or replace the Whistleblower Advocate at any time.

The Guidelines for the Whistleblower Advocate are included in Annexure D.

1.9 Investigating wrongdoing

Investigations of allegations of wrongdoing will be conducted in a manner that is confidential, fair and objective. The Whistleblower Advocate will decide the appropriate form of investigation and resources required.

The investigation process will vary depending on the nature of the alleged wrongdoing and the amount of information provided.

For a report to be fully investigated, it must contain sufficient information to form a reasonable basis for investigation. An employee reporting anonymously should provide as much information as possible so as not to compromise the ability to fully investigate the report.

Following completion of an investigation, and where appropriate having regard to the circumstances (including privacy rights and confidentiality obligations), the Whistleblower will be informed of the outcome of the investigation.

1.10 Outcome of Investigation

An investigation can result in one of three outcomes:

- The wrongdoing is proven.
- The wrongdoing cannot be proven, but there is enough suspicion to warrant further ongoing surveillance or investigation.
- The wrongdoing cannot be proven, and no further ongoing surveillance or investigation will follow.

In any event, the investigation may result in a review of internal controls.

Both the Whistleblower (in cases where the Whistleblower is known to the Whistleblower Advocate) and the person accused of wrongdoing shall be informed independently of the result.

The relevant contract between Atlas Arteria and the person proven to have been involved in wrongdoing will govern what further action Atlas Arteria will take in respect of the wrongdoing.

Where the wrongdoing involves a possible criminal offence, police involvement may be necessary.

Atlas Arteria will give its full support to persons who are the subject of an investigation where the allegations contained in a Whistleblower report appear to be wrong or unsubstantiated. Where an investigation does not substantiate the report, the fact that the investigation has been carried out, the results of the investigation and the identity of the person who is the subject of the investigation, must be handled confidentially. In such circumstances, no record of the report or the investigation is to be kept in any human resources or employment-related record of the person who was investigated in relation to the wrongdoing.

1.11 Protection from victimisation

The Whistleblower Advocate and Atlas Arteria can protect the Whistleblower in a number of ways including:

- Ensuring confidentiality in the investigation.
- Protecting the Whistleblower's identity (see section 1.12 below).
- Offering an employee leave of absence while a matter is investigated.

Atlas Arteria forbids any employee or director from penalising any person who has reasonable grounds to suspect wrongdoing and makes a Whistleblower report in accordance with this Policy. This includes any reprimand, reprisal, change in work duties, change in employment amenities, change in reporting requirements, damage to career prospects or reputation, threats to do any of these or deliberate omissions which damage the person.

Legal protections available to certain Whistleblowers are identified in Annexures B and C of this Policy.

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1.12 Protection from identification

Atlas Arteria will to the full extent possible and in accordance with the law, protect the identity of the Whistleblower, unless the Whistleblower consents to disclosure of his or her identity.

Any communication of Whistleblower reports made in accordance with this Policy must not contain the identity of the Whistleblower, unless the communication is made to a legal practitioner for the purposes of obtaining legal advice in relation to the statutory protections under the Corporations Act,¹ or the Whistleblower has consented to disclosure of his or her identity.

If Atlas Arteria decides to make a disclosure of the Whistleblower report to ASIC, APRA, the AFP or another Commonwealth authority, Atlas Arteria is permitted by law to disclose the identity of the Whistleblower to that authority.

1.13 Reporting and Governance

The Whistleblower Advocate keeps a record of reports of wrongdoing submitted under this Policy, whether to managers or through the Whistleblower Service, including the investigation results.

Reports on matters raised under this Policy are provided regularly to the Senior Executive Team and the Audit and Risk Committees in accordance with the Guidelines for the Whistleblower Advocate set out in Annexure D.

1.14 Access to this Policy

All Atlas Arteria employees and directors are notified by email of this Policy and its location on Atlas Arteria's servers. The Policy is also available at www.atlasarteria.com.

1.15 Review

This policy will be reviewed once every two years and submitted to the Atlas Arteria Audit and Risk Committees for approval.

¹ Corporations Act 2001 (Cth).

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ANNEXURE A

AFP means the Australian Federal Police;

ATLAX Entities means ATLAX and the Australian registered companies that it controls;

APRA means the Australian Prudential Regulation Authority;

ASIC means the Australian Securities and Investments Commission;

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 of the same employer; harassment or intimidation; harm or injury to a person, including psychological harm; property damage; reputational damage; damage to a person's business or financial position; and any other damage to a person;

Policy means this Whistleblower Policy;

Qualifying Disclosure means a disclosure identified in Annexure B, Sections 1.1 and 1.2;

Whistleblower means any person who, whether anonymously or not, has reasonable grounds to suspect wrongdoing and makes or attempts to make a disclosure of that wrongdoing in accordance with this Policy.

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ANNEXURE B

1. Qualifying Disclosures

1.1. The Corporations Act provides legal protections for Qualifying Disclosures made by Eligible Whistleblowers in relation to a company that is registered under the Corporations Act (or its related bodies corporate, such as subsidiaries) or a foreign corporation (or its related bodies corporate). These Qualifying Disclosures are identified in:

- (a) Annexure B.1 of this Policy (being those most likely relevant to Atlas Arteria);
- (b) Annexure B.2 of this Policy (being the other Qualifying Disclosures for which protections are available under the Corporations Act); and
- (c) Annexure B.3 of this Policy (being Public Interest and Emergency Disclosures).

To make a Qualifying Disclosure you must meet the relevant criteria in each column of Annexure B.1 (A or B), Annexure B.2 or Annexure B.3 (as appropriate) of this Policy.

1.2. A Qualifying Disclosure will also be made by any person who discloses information to a legal practitioner for the purposes of obtaining advice or legal representation in relation to making a Qualifying Disclosure under the Corporations Act.

1.3. There are other types of legal protections for disclosures which may be relevant to you. These are outlined in Annexure C of this Policy.

1.4. If you are an officer, employee, supplier or associate of an Atlas Arteria-controlled entity that is registered outside of Australia, or the relative or dependant of any such person or such person's spouse, then these protections may also be available to you.

2. Protections for Qualifying Disclosures

2.1. The Corporations Act protects those making Qualifying Disclosures by:²

- (a) making it an offence to disclose information which would identify the Whistleblower or would be likely to lead to their identification without their consent (the only exceptions are disclosures to ASIC, APRA, the AFP, or a legal practitioner to obtain legal advice as to the operation of these provisions);

² The *Taxation Administration Act 1953* (Cth) provides similar protections for disclosures made under that Act.

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- (b) protecting the Whistleblower from being subject to any civil, criminal or administrative liability (including disciplinary action) for making the disclosure;
- (c) protecting the Whistleblower from enforcement or exercise of any contractual or other remedy or right on the basis of the disclosure;
- (d) preventing the use of the information disclosed from being used as evidence 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;
- (e) giving the Whistleblower qualified privilege in respect of the information disclosed;
- (f) preventing the termination of a contract to which the Whistleblower is a party, on the basis that the disclosure is a breach of that contract;
- (g) making it an offence for a person to engage in conduct that causes any Detriment to the Whistleblower or another person, if that person does so because he or she believes or suspects that the Whistleblower or any other person made, may have made, proposes to make or could make a disclosure that qualifies for protection; and
- (h) making it an offence for a person to threaten to cause Detriment to the Whistleblower or another person and that person intends the Whistleblower to fear that the threat will be carried out.

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ANNEXURE B.1 – REQUIREMENTS FOR QUALIFYING DISCLOSURES			
	You must be an “Eligible Whistleblower” which is a current or former	The disclosure is made to one of the following “Eligible Recipients”	You must have reasonable grounds to suspect:
A	<ul style="list-style-type: none"> officer or employee of the ATLAX Entities; associate of the ATLAX Entities; supplier (or employee of the supplier) of goods and services to the ATLAX Entities or a related body corporate (whether paid or unpaid); or relative, or, dependant of any of the above persons or of such person’s spouse 	<ul style="list-style-type: none"> ASIC, APRA or a prescribed Commonwealth authority; the auditor or actuary of the ATLAX Entities; a person authorised by the ATLAX Entities to receive such disclosures (see Section 1.6 of this Policy) an officer or senior manager of the ATLAX Entities 	<ol style="list-style-type: none"> misconduct, or an improper state of affairs or circumstances in relation to the ATLAX Entities; or the ATLAX Entities (or their officer or employee) has engaged in conduct that: <ul style="list-style-type: none"> constitutes an offence against the Corporations Act, <i>ASIC Act 2001</i> (Cth), <i>Banking Act 1959</i> (Cth), <i>Financial Sector (Collection of Data) Act 2001</i> (Cth), <i>Insurance Act 1973</i> (Cth), <i>Life Insurance Act 1995</i> (Cth), <i>National Consumer Credit Protection Act 2009</i> (Cth), <i>Superannuation Industry (Supervision) Act 1993</i> (Cth), or an instrument made under any of these Acts; or an offence under any Commonwealth law, punishable by at least 12 months of imprisonment; or represents a danger to the public or the financial system; or is <i>prescribed</i> by the regulations.
B	<ul style="list-style-type: none"> an Eligible Whistleblower as set out above 	<p>The Commissioner for Taxation; A legal practitioner; or A ‘Tax Eligible Recipient’ being, in respect of the ATLAX Entities:</p> <ul style="list-style-type: none"> an auditor; a registered tax agent; a BAS agent; a person authorised to receive disclosures (see section 1.6 of this Policy); a director, officer or senior manager; any other employee or officer who has functions or duties that relate to tax affairs; a trustee of the trust (if the entity is a trust); or a partner in a partnership (if the entity is a partnership), or their representative authorised to receive disclosures. 	<ol style="list-style-type: none"> If made to the Commissioner, information that the discloser considers that will assist the Commissioner in performing their functions or duties. If made to an Tax Eligible Recipient, information the discloser suspects, on reasonable grounds, indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the ATLAX Entities or an associate of the ATLAX Entities; or if made to a legal representative, for the purpose of obtaining legal advice or representation in respect of Part IVD of the <i>Tax Administration Act</i> (Cth).

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ANNEXURE B.2 – OTHER QUALIFYING DISCLOSURES				
#	Legislation or policy:	You must be:	The disclosure must be made to:	The disclosure must relate to:
PART A				
1	<p>The Corporations Act Part 9.4AAA</p> <p>Requirements where the regulated entity is a corporation, authorised deposit-taking institution; a general insurer; or a life company; an authorised non-operating holding company of the above; a subsidiary of the above; or a subsidiary of a non-operating holding company as above.</p>	<p>an Eligible Whistleblower in accordance with Annexure B.1 of this Policy as applicable to the entity</p>	<p>ASIC, APRA, a legal practitioner, a Commonwealth authority, or an Eligible Recipient as set out in Annexure B.1 of this Policy, as applicable to the entity.</p>	<p>information that the discloser has reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances, in relation to the entity or its related body corporate, in accordance with Annexure B.1 of this Policy (including a danger to the public or financial system). This includes information that indicates that the entity, or its officer or employee, has engaged in conduct that contravenes: the <i>Corporations Act, ASIC Act 2001 (Cth), Banking Act 1959 (Cth), Financial Sector (Collection of Data) Act 2001 (Cth), Insurance Act 1973 (Cth), Life Insurance Act 1995 (Cth), National Consumer Credit Protection Act 2009 (Cth), Superannuation Industry (Supervision) Act 1993 (Cth)</i>, or an instrument made under any of these Acts</p>
2	<p>The Corporations Act Part 9.4AAA</p> <p>Requirements where the regulated entity is a superannuation entity.</p>	<p>a trustee, custodian or investment manager of the superannuation entity; an officer of a body corporate that is a trustee, custodian or investment manager; an employee of the above; an individual who supplies services or goods to the above (whether paid or unpaid); an employee of a person who supplies goods or services; or a relative or dependent of the above or such person's spouse.</p>	<p>ASIC, APRA, a legal practitioner, a Commonwealth authority, an officer or actuary of the superannuation entity; an auditor, or member of an audit team conducting an audit, of the superannuation entity; a trustee of the superannuation entity; a director of a body corporate that is the trustee of the superannuation entity; or a person authorised by the trustee(s) to receive disclosures; or an Eligible Recipient as set out in Annexure B.1 of this Policy, as applicable to the superannuation entity.</p>	<p>information that the discloser has reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances in accordance with Annexure B.1 of this Policy, as applicable to the superannuation entity (including a danger to the public or financial system).</p> <p>This includes information that indicates that the superannuation entity, or its officer or employee, has engaged in conduct that contravenes the <i>Superannuation Industry (Supervision) Act 1993 (Cth)</i>.</p>

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#	Legislation or policy:	You must be:	The disclosure must be made to:	The disclosure must relate to:
3	<i>Tax Administration Act 1953</i> (Cth) Part IVD	an Eligible Whistleblower in accordance with Annexure B.1 of this Policy	<p>the Commissioner for Taxation, a legal practitioner, or an eligible recipient.</p> <p>Eligible recipients include: an auditor of the entity (or part of the audit team); a registered tax agent for the entity; a BAS agent; a person authorised by the entity to receive disclosures; a director, officer or senior manager of the entity, or any other employee or officer of the entity who has functions or duties that relate to the tax affairs of the entity (if the entity is a body corporate); a trustee of the trust (if the entity is a trust); or a partner in a partnership (if the entity is a partnership), or their representative authorised to receive disclosures.</p>	<p>if made to the Commissioner, information that the discloser considers that will assist the Commissioner in performing their functions or duties</p> <p>if made to an eligible recipient, information the discloser suspects, on reasonable grounds, indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the entity or an associate of the entity; or</p> <p>if made to a legal representative, for the purpose of obtaining legal advice or representation in respect of Part IVD of the Tax Administration Act.</p>

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ANNEXURE B.3 – EMERGENCY AND PUBLIC INTEREST DISCLOSURES			
	If you have:	The disclosure can be made to:	The content of the disclosure must be:
Public Interest Disclosures	<ul style="list-style-type: none"> made a qualifying disclosure to ASIC, APRA or a prescribed Commonwealth authority pursuant to Annexure B.1³; and at least 90 days have passed since the previous disclosure was made and you do not have reasonable grounds to believe that action is being taken to address the matters disclosed; and you believe on reasonable grounds that it is in the public interest to make a further disclosure; and you have given ASIC, APRA or the Commonwealth authority (as relevant) written notice that you intend to make a ‘public interest’ disclosure in accordance with s1317AAD of the Corporations Act and you identify your previous disclosure 	<ul style="list-style-type: none"> a member of the Commonwealth Parliament, or the Parliament of a State or Territory; or a journalist 	Only the information necessary to inform the member of Parliament or a journalist of the conduct or state of affairs the subject of the original disclosure to ASIC, APRA or the prescribed Commonwealth authority
Emergency Disclosures	<ul style="list-style-type: none"> made a qualifying disclosure to ASIC, APRA or a prescribed Commonwealth authority pursuant to Annexure B.1⁴ and you have reasonable grounds to believe that there is a substantial and imminent danger to public health or safety or the environment; and you have given ASIC, APRA or the Commonwealth authority (as relevant) written notice that you intend to make a ‘emergency disclosure’ in accordance with s1317AAD of the Corporations Act and identify your previous disclosure. 	<ul style="list-style-type: none"> a member of the Commonwealth Parliament, or the Parliament of a State or Territory; a journalist 	Only the information necessary to inform the member of Parliament or a journalist of the substantial and imminent danger

³ Qualifying Disclosures to other recipients such as a senior manager do not subsequently allow for a public interest or emergency disclosure to be made in accordance with this Annexure B.2.

⁴ Qualifying Disclosures to other recipients such as a senior manager do not subsequently allow for a public interest or emergency disclosure to be made in accordance with this Annexure B.2

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ANNEXURE C – OTHER PROTECTIONS				
#	Legislation or policy	You must be:	The disclosure must be made to:	The disclosure must relate to:
1	<i>Fair Work (Registered Organisations) Act 2009</i> (Cth) Chapter 11, Part 4A	a current or former: officer or employee of a union; member of a union; or person (or its employee) who supplies services or goods to, or is involved in any other transaction with, a union.	the Registered Organisations Commissioner; the General Manager of the Fair Work Commission; a Member or staff of the Fair Work Commission; staff of the Office of the Fair Work Ombudsman; or a lawyer.	the conduct of a union, or an officer or employee of a union , which contravenes, or may contravene, the <i>Fair Work (Registered Organisations) Act 2009</i> (Cth), <i>Fair Work Act 2009</i> (Cth), <i>Competition and Consumer Act 2010</i> (Cth), or constitutes an offence against the law of the Commonwealth.
2	<i>Public Interest Disclosure Act 2013</i> (Cth)	a public official, which includes an officer or an employee of a contracted service provider to the Commonwealth.	an authorised internal recipient within the government, or any other person (if an internal disclosure was not adequately dealt with, and if wider disclosure satisfies the public interest).	conduct engaged in by an agency, public official (in connection with his or her position) or a contracted service provider for a Commonwealth contract , in connection with that contract, which (amongst others): contravenes Australian or foreign law; involves perverting the course of justice or corruption; constitutes maladministration; is an abuse of public trust; or constitutes an abuse of position.
3	ACCC immunity policy for cartel conduct For the purposes of the policy, cartel conduct comprises of any of the following forms of conduct engaged in by parties who are, or would otherwise be, in competition with each other: price fixing; restricting outputs in the production supply chain; allocation customers, suppliers or territories; or bid rigging.	And of the ATLAX Entities, or a current or former director, officer or employee of any of the ATLAX Entities; and a current or former party to the cartel in question.	the Australian Competition and Consumer Commission.	an admission of a breach or a possible breach of the cartel provisions in the <i>Competition and Consumer Act 2010</i> (Cth).

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ANNEXURE D

Guidelines for the Whistleblower Advocate

The Boards of Atlas Arteria have appointed a Whistleblower Advocate. These Guidelines set out the functions and responsibilities of the Whistleblower Advocate.

1. Responsibilities

The principal responsibilities of the Whistleblower Advocate are to:

- 1.1. Assist the Boards in fulfilling their responsibility for ensuring that Atlas Arteria complies with its legal and ethical obligations in relation to Whistleblowers;
- 1.2. Protect Whistleblowers from being victimised as a result of reporting an allegation of wrongdoing;
- 1.3. Engage and oversee an independent third party service provider to administer a Whistleblower Service;
- 1.4. Co-ordinate investigations into matters raised through the Whistleblower Service in such manner as the Audit and Risk Committees consider appropriate having regard to the nature of the complaint; and
- 1.5. Report to the Audit and Risk Committees on all complaints and investigations made through the Whistleblower Service. This includes, but is not limited to:
 - a) advising the Chairs of the Audit and Risk Committees of reports of wrongdoing:
 - i. at the time a report of wrongdoing is made; and
 - ii. at the meeting of each Audit and Risk Committee convened subsequent to a report;
 - b) immediately advising the Chairs of the Audit and Risk Committees of reports of wrongdoing by, or relating to any senior executive of Atlas Arteria;
 - c) providing the Audit and Risk Committees, on an annual basis, with aggregated information on:
 - i. the number of complaints;
 - ii. the nature of complaints;
 - iii. whether the complaints have been substantiated; and
 - iv. whether action has been taken in response to the complaints.

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2. Authority

The Whistleblower Advocate is authorised by the Boards to:

- 2.1. Obtain any information it requires in order to fulfil its responsibilities (as set out in under “Responsibilities” above) from any employee of Atlas Arteria or its subsidiaries;
- 2.2. Engage an independent third party service provider to administer a Whistleblower Service at Atlas Arteria’s expense as appropriate;
- 2.3. Obtain or retain outside legal or other professional advice at Atlas Arteria’s expense as appropriate; and
- 2.4. Contact and/or make a report to police and/or a regulatory authority

3. Reporting

In addition to the reporting responsibility in Section 1.5 above, the Whistleblower Advocate will report to the Boards as soon as practicable if there are:

- 3.1. Any matters which in his/her opinion are regarded as major allegations or material breaches that should be brought to the attention of the Boards; and
- 3.2. Any recommendations requiring prompt Board approval and/or action.

4. Other

- 4.1. The Senior Executive Team will review these Guidelines annually or as often as it considers necessary.
- 4.2. The Boards may change these Guidelines from time to time by resolution.