



citadel group
MANAGING COMPLEXITY

WHISTLEBLOWER POLICY

Corporate Governance Document
Policy Document

July 2020



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Document Control

Approving Authority	Board
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Version	Version 2.1
Owner	The Group Company Secretary
Users	<ul style="list-style-type: none"> All people with a role in the company or any of its subsidiaries, including employees, directors, and auditors. All suppliers, their employees and their immediate families.
Obligations	<ul style="list-style-type: none"> Citadel Register of Delegations; Citadel Code of Conduct; Citadel Bribery, Corruption, Gifts and Hospitality Policy; <i>Fair Work Act 2009</i> (Cth); <i>Corporations Act 2001</i> (Cth); <i>Australian Human Rights Commission Act 1986</i> (Cth); <i>Disability Discrimination Act 1992</i> (Cth); <i>Racial Discrimination Act 1975</i> (Cth); <i>Sex Discrimination Act 1984</i> (Cth).

VERSION	APPROVER	PUBLISH	CHANGE
V1.0	Board	01/03/2018	Approval
V1.0	Board	01/05/2018	Publication
V2.0	Board	15/05/2019	Approval of amendments required by the <i>Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019</i> (Cth).
V2.0	Board	1 July 2019	Publication
V2.1	Company Secretary	1 March 2020	Insertion of YourCall Code.
V2.2	Board	1 July 2020	Clarification of incident reporting (cl. 1.4). Replacement of YourCall.

1 WHISTLEBLOWER POLICY

1.1 RATIONALE

The Citadel Group Limited (**Citadel**) is committed to ensuring that its directors, officers, contractors and employees act and observe the highest standards of business and personal ethics in the conduct of their duties and responsibilities and comply with relevant legislation.

This Policy is intended to facilitate the honest reporting of actual or suspected illegal, unethical and inappropriate conduct without fear of retribution.

This Policy also ensures Citadel complies with its ASX corporate governance requirements, and relevant legislation, including but not limited to the *Corporations Act 2001* (Cth) (**Act**).

1.2 POLICY STATEMENT

1.2.1 Overview

Citadel makes every reasonable effort to provide a working environment that minimises incidents of misconduct. This includes providing:

- > board members, contractors, and employees with appropriate support to feel confident in reporting actual or suspected misconduct; and
- > simple and confidential methods to report suspected or actual misconduct.

1.2.2 Reportable Conduct

This policy applies to information regarding misconduct within the Citadel group of companies (**Reportable Conduct**). Reportable Conduct includes unlawful or unethical conduct, or the concealment of such conduct. It includes but is not limited to conduct that:

- > breaches the company's policies, protocols or codes;
- > is dishonest, fraudulent or corrupt (including bribery and the payment of 'facilitation payments');
- > is unlawful, including but not limited to: theft, drug sale or use (in violation of the Company's drug & alcohol policy), violence, harassment or intimidation, criminal damage to property or other breaches of state or federal legislation;
- > is potentially damaging to Citadel's reputation including but not limited to: altering company records or data, or adopting questionable accounting practices; or
- > involves harassment, discrimination, victimisation or bullying or any other kind of serious misconduct.

Reportable Conduct does not include personal work-related grievances of the discloser, unless the conduct relates to prohibited victimisation of the discloser as a result of a protected disclosure having been made. Work-related grievances should be managed in accordance with Citadel's Workplace Dispute and Conflict Resolution Policy & Procedure.

1.3 PROCEDURES

1.3.1 Training

Citadel's board, contractors and employees will be made aware of this Policy and their responsibilities to report any Reportable Conduct. The Policy is made available for all employees to view on the internal Human Resource Management System.



Citadel's broader community of stakeholders, such as its auditors, suppliers & their employees or relatives, will be notified of the ability to report misconduct through 'StopLine' through the publication of this Policy in the 'Corporate Governance' page of Citadel's public website.

It is the Chief Financial Officer's responsibility to ensure that the board and senior leadership team are trained on how to manage whistleblowing reports, and how to mitigate fraud and corruption risks. It is Citadel's Senior HR Manager's responsibility to ensure that all employees and contractors are trained in how to mitigate any activity of fraudulent and corrupt behaviour.

1.3.2 Internal Reporting

Employees are encouraged to raise Reportable Conduct at any time with their immediate leader, and are encouraged to make every attempt to report and resolve Reportable Conduct quickly and internally. Citadel will not tolerate unlawful, unacceptable or undesirable conduct and expects any employee who becomes aware of any such behaviour to make a report.

If you are not comfortable or able to report misconduct internally, you may report the misconduct to:

- our independent whistleblowing service provider, StopLine 24/7 at: <https://citadel.stoplilereport.com>, by email to citadel@stipline.com.au, or by phone on 1300 30 45 50 (in Australia) ;
- Citadel's Disclosure Officer (the Citadel General Counsel);
- Citadel's auditor (PriceWaterhouse Coopers); or
- to the Australian Securities and Investment s Commission (**ASIC**).

You may notify Reportable Conduct anonymously if you wish. If anonymity is important to you, we encourage you to use the Your Call system explained in the next section.

If you disclose Reportable Conduct in accordance with this Policy, we will not disclose your identity, although we may disclose the reported facts and matters solely in order to investigate the report. If we make any disclosure, we will take all reasonable steps to reduce the risk that you will be identified as a result.

1.3.3 External Reporting and Investigation

Citadel has contracted StopLine (**StopLine**) to receive and manage your report impartially and confidentially.

Using StopLine allows you to:

- > remain completely anonymous; or
- > identify yourself to StopLine only; or
- > identify yourself to both StopLine and Citadel.

StopLine is accessible 24/7 on the online portal <https://citadel.stoplilereport.com>. StopLine remains the intermediary at all times, receiving and forwarding communication between all parties. Citadel's Officers that will have access to your reports include:

- > Audit, Risk & Compliance Committee Chair;
- > Chief Financial Officer;
- > the General Counsel; and
- > Senior HR Manager

StopLine can circumvent any of the above Officers upon your request. You be able to securely upload any relevant documentation and/or material relevant to your disclosure. After making a disclosure, you will be provided with a unique Disclosure Identification Number (DIN) and access to a secure online Message Board.

The Message Board allows ongoing anonymous communication with StopLine and/or Citadel. StopLine remains the intermediary at all times, receiving and forwarding communication between all parties. The Message Board can be used to receive updates, share further information/evidence and request support or report retaliation.



If you wish to make a report to Citadel's auditors, you can find their contact details on the most recent Citadel Annual Report, available on the Citadel website.

1.3.4 Supporting Documentation

Citadel does not expect a report to include absolute proof or evidence of Reportable Conduct, but the whistleblower must have reasonable grounds to suspect Reportable Conduct has occurred. A report should show reasons for concerns and include all relevant details (dates, times, location, names of person(s)) and supporting documents available or known. Steps already taken by the employee to report the matter internally, if relevant, should also be included.

Including all relevant details assists Citadel, to conduct thorough review, and if a reasonable basis is disclosed, a sufficient investigation.

1.3.5 Consequences of a False Report

If you have reasonable grounds to make a disclosure under this Policy, then the law provides you with protection against civil, criminal and administrative penalties.

However, anyone who knowingly makes a false report/disclosure of Reportable Conduct, or who otherwise fails to demonstrate that they had reasonable grounds to make the report may be subject to disciplinary action, including dismissal. The disciplinary action will depend on the severity, nature and circumstance of the false disclosure.

1.3.6 Confidentiality and Privacy

Citadel and StopLine will treat ensure that all matters in the strictest confidence. All reports and records will be stored securely.

Your identity will not be disclosed by StopLine or Citadel unless:

- > you consent to the disclosure; or
- > the disclosure is required or permitted by law.

If you do not want to reveal your identity, you can still report anonymously.

Citadel will keep all records relating to a report of Reportable Conduct stored securely and allow them to be access only by authorised employees.

1.3.6.1 Unauthorised disclosure

Any person who wrongfully discloses, or participates in the disclosure of:

- > the identity a whistleblower; or
- > information from which the identity of a whistleblower can be inferred,

will be regarded as a disciplinary matter and will be dealt with in accordance with Citadel's disciplinary procedures.

1.3.7 Protection against victimisation

Citadel is committed to ensuring that any person who intends to or actually reports a Reportable Conduct, acts as a witness or participates in any way with respect to the report of Reportable Conduct is not victimised, or otherwise subject to detrimental conduct.

Citadel will thoroughly investigate complaints of victimisation. If proven, those who have victimised a person will be subject to management action including disciplinary action up to dismissal.

Any person who reports Reportable Conduct will not be personally disadvantaged by having made the report by:

- > dismissal;
- > demotion or other alteration of your position or duties;
- > any form of harassment or intimidation (including damage to reputation);



- > discrimination; or
- > current or future bias.

Where detrimental conduct is found to have occurred, Citadel will take such reasonable steps as are necessary to remedy the conduct.

1.3.8 Support

The Disclosure Officers can initiate or coordinate support for employees who have or are in the process of making a report. The appropriate support person and/or other support services will be chosen based on the scenario and nature of the request.

As a first step, employees can contact our EAP service on **1300OUREAP**

1.4 REPORTING

Any material matters reported under this Policy will be reported to the Audit, Risk and Compliance Committee and may be reviewed by the Board.

1.5 POLICY REVIEW

The Audit, Risk & Compliance Committee must ensure that the following occurs when reviewing this policy:

- > it is consistent with the board's commitment to fostering compliance, ethical behaviour and good corporate compliance;
- > the Policy is updated on an annual basis and/or as required; and
- > any changes are made in accordance with relevant legislation and cognisant of any guidance issued by ASIC.

2 POLICY ADOPTION

This Policy was adopted by the Board on 28 May 2020 and is effective from 1 July 2020.

This policy is available on the Company's website.

The Policy may be amended by resolution of the Board. The Audit, Risk & Compliance Committee will review the Policy at least annually and, if considered appropriate, will make recommendations to the Board in relation to amendments.