

Toll Group

Whistleblower Policy

Overview

Toll encourages its employees and third parties to report any concerns relating to instances of suspected unethical, unlawful or other improper conduct. By doing so, you assist Toll to identify wrongdoing that may otherwise remain uncovered.

This Policy sets out Toll's commitment to promoting communication and transparency as well as to protecting persons who make disclosures based on reasonable grounds from unlawful retaliation because of their disclosures.

Scope

The reporting mechanisms described in this Policy are available to all current and former:

- Directors, officers and employees of Toll;
- Persons who supply goods or services to Toll (including contractors, subcontractors, sub agents, consultants, and third-party providers);
- Employees of Toll's suppliers, contractors, subcontractors, sub agents, consultants and third-party providers;
- Spouses, relatives or dependents of the above categories of persons; and
- Any other individual prescribed by applicable regulations,

who report concerns relating to instances of suspected unethical, unlawful or other improper conduct (**Whistleblowers**).

Principles

Toll does not tolerate behaviour that breaches the Toll Group Code of Practice, the Toll Group Supplier Code of Practice, Toll's internal policies and standards, or is otherwise unlawful or unethical (**Reportable Conduct**).

Toll is committed to listening to Whistleblowers who raise concerns and to responding to issues they identify, and will protect such persons from unlawful retaliation resulting from their disclosures. Under Australia's *Corporations Act 2001* (Cth) (**Whistleblower Law**),¹ Whistleblowers may also be eligible for certain additional legal protections described in this Policy when they make a **Qualifying Disclosure** (i.e., a disclosure about a **Disclosable Matter**, to an **Eligible Recipient** or **Prescribed Recipient**, as those terms are defined below).

Toll encourages you to speak up when you have reasonable grounds to suspect something may be wrong, regardless of whether it is a Qualifying Disclosure.

Toll has processes in place to conduct assessments and investigations of matters that are reported to Toll. Unauthorised individuals should not conduct their own independent investigations of suspected Reportable Conduct or Disclosable Matters.

What Matters should be Reported or Disclosed?

If you have reasonable grounds to suspect Reportable Conduct, Toll encourages you to disclose it so that Toll can address the substance of your report.

Under the Whistleblower Law, some types of Reportable Conduct may also constitute **Disclosable Matters**. For example, if you have reasonable grounds to suspect:

- Misconduct, including fraud, negligence, breach of trust or breach of duty in relation to any entity within Toll. Misconduct may also include theft, violence or threatened violence, criminal damage against property, bribery or corruption, or money laundering;
- An improper state of affairs or circumstances in relation to Toll – for example dishonest or unethical behaviour and practices, improper actions relevant to Toll's tax affairs, bribery and corruption, human rights abuses, breaches of international economic sanctions and export controls, conduct that may cause serious financial or non-financial (e.g., reputational) loss to Toll, or systemic or widespread harassment, discrimination, victimisation or bullying;
- Toll or its people have engaged in conduct that:
 - constitutes an offence against, or a contravention of, various specified legislation, including Australia's *Corporations Act 2001* (Cth) or *Australian Securities and Investments Commission Act 2001* (Cth) and any instrument made under these laws;
 - constitutes an offence against any other Australian federal law that is punishable by imprisonment for a period of 12 months or more e.g., certain criminal offences;

¹ A similar whistleblower regime applies with respect to Australia's Taxation Administration Act 1953 (Cth), and Toll encourages Whistleblowers to speak up using the avenues provided in this Policy if they have reasonable grounds to suspect improper actions relevant to Toll's tax affairs.

- represents a danger to the public or the financial system – e.g., work practices which may pose a serious threat to health and safety; or
- Retaliation or Detrimental Action against Whistleblowers who have reported the above matters,

this will be a **Disclosable Matter**.

In most instances, a report solely relating to a personal employment-related grievance (e.g., interpersonal conflict, conduct that does not breach workplace laws or fall into the categories above) or other day-to-day concerns that do not relate to retaliation or threatened retaliation will not be a Disclosable Matter. While persons who report such matters may not be eligible for the specific legal protections that reporters of Qualifying Disclosures are eligible for, they may be protected under other laws.

How do I Disclose or Report Matters?

Type of report	Reportable Conduct	Disclosable Matter
<p>Who must I contact?</p> <p><i>Refer to the “Contact Details” section of this Policy.</i></p>	<p>Toll encourages you to disclose Reportable Conduct to the Toll Disclosure Hotline or the Global Head of Security.</p> <p>Toll encourages you to raise personal employment-related grievances and other day-to-day concerns at any time with your line manager, supervisor or Group HR representative.</p> <p>However, if you have any personal employment-related concerns you believe cannot be addressed by such persons, you may instead directly contact or the Toll Disclosure Hotline.</p>	<p>Toll’s preference is for you to report Disclosable Matters to the Toll Disclosure Hotline or the Global Head of Compliance. This is to facilitate Toll being able to address and investigate such matters in a consistent, timely and appropriate manner.</p> <p>Under the Whistleblower Law, Whistleblowers who make disclosures about a Disclosable Matter, to an Eligible Recipient or Prescribed Recipient, as those terms are defined below, will be eligible for certain legal protections.</p> <p>Eligible Recipients include:</p> <ul style="list-style-type: none"> • the Toll Disclosure Hotline, which is authorised by Toll to receive such disclosures; • Toll’s Global Head of Compliance • an officer or senior manager of Toll (for this Policy, Toll interprets “officer” or “senior manager”, which are terms defined under law, to comprise directors and company secretaries of Toll entities, and members of Toll’s Global Leadership Team (GLT)); • an auditor or member of an audit team conducting an audit of Toll. <p>Prescribed Recipients are:</p> <ul style="list-style-type: none"> • a legal practitioner, for the purpose of the Whistleblower obtaining legal advice or legal representation about the operation of Australia’s whistleblower protection laws; • the Australian Securities and Investments Commission (ASIC), Australian Prudential Regulation Authority (APRA), or any other prescribed federal Australian authority; or • in certain, limited, prescribed circumstances, to a journalist or a

Type of report	Reportable Conduct	Disclosable Matter
		member of Australia's state, territory or federal Parliaments. ²
What type of information should I provide?	<p>The more details Toll has, the better we are equipped to address concerns.</p> <p>We understand that you may not always have all the details of the information that has led to your suspicion. However, we encourage all who raise concerns to provide descriptions such as:</p> <ul style="list-style-type: none"> • nature of the conduct, including, if applicable, financial value of losses or laws believed to have been breached; • persons and/or organisations (e.g., third parties) suspected to be involved; • business units, divisions and policies suspected of being affected by the reported conduct; • times, dates and locations relating to any specific incidents, and/or the known duration of the conduct; • the grounds for your suspicion and how you became aware of the information; and • details of any evidence available that may assist an investigation. 	
Can I make a report anonymously?	<p>All reports are treated confidentially; however, if you do not wish to provide your name, contact details or any information that could identify you at the time you make a disclosure, during any investigation or at and after any investigation is completed, you can anonymously disclose the Reportable Conduct to the Toll Disclosure Hotline – either by telephone or using the online form. You are not required to answer any questions at any time that you feel might lead to such identification.</p> <p>However, if you do not disclose your identity, it will be more difficult for Toll to address or investigate your report, and Toll may not be able to directly provide you with any updates regarding the status of any investigation or contact you to clarify or request information.</p> <p>Given this, where possible, Toll encourages you to:</p> <ul style="list-style-type: none"> • identify yourself; • provide a channel for Toll to contact you; • consent to disclosure of your identity; and • consent to disclosure of information that may identify you. <p>The purpose of this is so that Toll can more effectively address your reports, including directly contacting you to clarify or gather information and conduct a confidential investigation. To protect you, this may involve contacting you away from your workplace and/or outside of your normal work hours.</p>	<p>All reports are treated confidentially; however, if you do not wish to provide your name, contact details or any information that could identify you at the time you make a disclosure, during any investigation or at and after any investigation is completed, you can anonymously report Disclosable Matters to the Toll Disclosure Hotline – either by telephone or using the online form or to another Eligible Recipient or Prescribed Recipient. You are not required to answer any questions at any time that you feel might lead to such identification. If you identify yourself or are otherwise identifiable, unless authorised by you, the recipient must keep your identity confidential and (subject to limited exceptions) must not disclose information that may lead to someone identifying you.</p> <p>However, if you do not authorise disclosure of your identity or information that may lead to someone working out who you are, due to prescribed confidentiality obligations, it will be more difficult for Toll to address and investigate the report, and Toll may not be able to directly provide you with updates regarding the status of any investigation or contact you to clarify or request information.</p> <p>Given this, where possible, Toll encourages you to:</p> <ul style="list-style-type: none"> • identify yourself; • provide a channel for Toll to contact you;

² The Whistleblower Law prescribes when a “public interest disclosure” or “emergency disclosure” may be made to a journalist or a member of Australia's state, territory or federal Parliaments. If you require further information on this topic, ASIC has provided guidance on these matters, including the guidance available [here](https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/whistleblower-rights-and-protections/) (https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/whistleblower-rights-and-protections/).

Type of report	Reportable Conduct	Disclosable Matter
		<ul style="list-style-type: none"> consent to disclosure of your identity; and consent to disclosure of information that may identify you. <p>The purpose of this is so that Toll can more effectively address your reports, including directly contacting you to clarify or gather information and conduct a confidential investigation. To protect you, this may involve contacting you away from your workplace and/or outside of your normal work hours.</p>
	<p>Regardless of the type of report you make and whether you speak up anonymously or consent to disclosure of your identity and information that may identify you, Toll will:</p> <ul style="list-style-type: none"> protect you from unlawful actions taken in retaliation; and store all records relating to your report and any investigation securely and confidentially. 	
How will Toll investigate reports?	<p>All reports received by the Toll Disclosure Hotline or by Eligible Recipients will be referred to Group Security. If a Whistleblower has not consented to disclosure of their identity or information that may lead to their identification, any such referral will be subject to prescribed confidentiality obligations.</p> <p>Group Security or its nominee will assess the report and determine how to proceed on a case-by-case basis (including but not limited to deciding if it is a Qualifying Disclosure and if yes, how to best protect the Whistleblower's identity and to protect the Whistleblower from Detrimental Action). Where appropriate and practical, Toll may provide regular feedback to the Whistleblower on the status of the assessment or investigation into their report.</p> <p>Toll endeavours to assess and/or investigate all reports confidentially, fairly, and impartially and within a reasonable timeframe. Toll will also take reasonable steps to maintain the confidentiality of any person who is mentioned in or the subject of a report and afford such persons with due process during any investigation.</p>	
What do I do if I am not an Eligible Recipient and someone reports Reportable Conduct or a Disclosable Matter to me?	<p>Explain that you are not authorised to assess or investigate their report and encourage the person to submit the report to the Toll Disclosure Hotline instead. Provide them with a copy of, or direct them to, this Policy. If you wish to, work with them to jointly submit their report.</p> <p>If the person does not want to submit the report (either alone or jointly with you), ask for their consent for you to disclose the matter (and their identity) to the Toll Disclosure Hotline.</p> <ul style="list-style-type: none"> If the person consents, please make a report to the Toll Disclosure Hotline containing all of the information you received. If the person does not want you to refer their report or asks you not to disclose their name and identifying details to anyone, inform them that you will endeavour to comply with their request, but indicate that you may be required to further report the matter. After informing them of this, please contact the Global Head of Compliance. <p>Except for further reporting such matters, always keep confidential any information you receive in these contexts.</p>	

What is a Qualifying Disclosure?

A report or disclosure that is:

- made by a Whistleblower;
- to an Eligible Recipient or a Prescribed Recipient; and
- about a Disclosable Matter,

is a Qualifying Disclosure, even if the report or disclosure turns out to be incorrect.

What Legal Protections are Available to Persons who make Qualifying Disclosures to Eligible Recipients?

Persons who make Qualifying Disclosures to Eligible Recipients are eligible for the legal protections outlined below, regardless of whether the person makes the Qualifying Disclosure anonymously or discloses their identity when doing so. However, persons who deliberately submit false reports are not eligible for these legal protections.

Confidentiality

Toll will take all reasonable steps to protect the identity of a person who makes a Qualifying Disclosure to an Eligible Recipient unless Toll is authorised by the discloser to share their identity / information that may lead to someone identifying them, is required by law or regulation to do so, or is doing so under the exceptions to the Whistleblower Law.

Furthermore, pending any legal requirement, Toll will take all reasonable steps to ensure the confidentiality of any person who is the subject of a Qualifying Disclosure, including the substance of the disclosure. If you have made a Qualifying Disclosure and believe your confidentiality has been breached without your consent, you may submit a report to the [Toll Disclosure Hotline](#), seek independent legal advice or contact ASIC or APRA to lodge a complaint.

A person who discloses the identity, or information that may identify a Whistleblower in breach of the Whistleblower Law, or breaches confidentiality requirements relating to Qualifying Disclosures may be the subject of civil, criminal and/or disciplinary proceedings.

Protection from Detrimental Action³

Toll will not tolerate its employees or officers taking or threatening to take Detrimental Action against anyone because:

- that person has disclosed Reportable Conduct, including a Disclosable Matter; or
- the Toll employee or officer believes that person has disclosed or may disclose, Reportable Conduct, including a Disclosable Matter.

The Whistleblower Law also makes it unlawful for any person to engage in or threaten taking Detrimental Action because they believe or suspect that another person has made, may have made, proposes to make or could make a Qualifying Disclosure.

Toll will:

- not take Detrimental Action against Whistleblowers because of their Qualifying Disclosures;
- take all reasonable steps to protect Whistleblowers who make Qualifying Disclosures from Detrimental Action relating to their Qualifying Disclosures after assessing the risk of Detrimental Action against a Whistleblower after Toll receives their Qualifying Disclosure; and
- where appropriate, take disciplinary action against any person found to have taken Detrimental Action against a Whistleblower because of the Whistleblower's Qualifying Disclosure. Such persons may also be subject to civil and criminal liability (including imprisonment) under the Whistleblower Law.

Any complaint of Detrimental Action will be treated as a new Qualifying Disclosure under this Policy. Under the Whistleblower Law, you may also contact ASIC, APRA or the ATO about any perceived Detrimental Action.

Compensation and Remedies

A Whistleblower may seek compensation and other civil remedies from or against Toll and implicated individuals if they are subject to Detrimental Action because of their Qualifying Disclosure and Toll failed to take reasonable precautions and exercise due diligence to prevent the Detrimental Action.

No enforcement or exercise of Contractual/Other Remedies and Rights

Toll will not enforce or exercise any contractual or other remedy or right against a Whistleblower on the basis of the matters set out in their Qualifying Disclosure.

³ Detrimental Action is broadly defined to include dismissal, disciplinary action, injuring an employee in their employment, altering their position or duties to their disadvantage, harm or injury – including psychological harm, threats, harassment or intimidation, discrimination, damage to a person's property, reputation, business or financial position or any other damage to a person. Actions such as reasonable administrative action for the purpose of protecting a Whistleblower from Detrimental Action or managing a Whistleblower's unsatisfactory work performance in line with Toll's performance management framework are not Detrimental Actions.

Immunity from Civil, Criminal and Administrative Liability

Whistleblowers who make Qualifying Disclosures to Eligible Recipients will not be subject to any civil, criminal or administrative liability (including disciplinary action) by Toll for the act of making a Qualifying Disclosure. Australian government authorities also provide certain immunities to Whistleblowers who make Qualifying Disclosures to Prescribed Recipients.

However, making a Qualifying Disclosure does not shield a Whistleblower from civil or criminal liability arising from their own involvement in any wrongdoing, and any such consequences will not be considered Detrimental Action. The Whistleblower remains responsible for his or her own misconduct.

Contact Details

Toll Disclosure Hotline – Telephone or Online

The Toll Disclosure Hotline is hosted by a service provider external to Toll and Whistleblowers can disclose Reportable Conduct, including Disclosable Matters, by telephone (where available) or on the internet. Contact details can be found on the [Toll Disclosure Hotline website](https://secure.ethicspoint.eu/domain/media/en/gui/101804/report.htm) (<https://secure.ethicspoint.eu/domain/media/en/gui/101804/report.htm>).

If you make a report by telephone, you will be connected to an independent Toll Disclosure Hotline operator who will ask for details of the suspected improper conduct. The operator will also ask you whether you authorise the Toll Disclosure Hotline to share your name and any potentially identifying information with Toll so that Toll can conduct an assessment and investigation of the substance of your report. You also have the option of making an anonymous report.

If you make a report on the website, you will be directed to complete and submit an online form with details of the suspected improper conduct. The form will also ask you to confirm whether you authorise the Toll Disclosure Hotline to share your name and any potentially identifying information with Toll so that Toll can conduct an assessment and investigation of the substance of your report. You also have the option of making an anonymous report.

Global Head of Compliance

You may disclose Reportable Conduct to the Global Head of Compliance in person or via email.. If you identify yourself or are otherwise identifiable, the Global Head of Compliance will ask you whether you authorise him to share your name and any potentially identifying information so that Toll can conduct an assessment and investigation of the substance of your report.

Other Eligible Recipients

You may contact the other Eligible Recipients described in this Policy in person or via their Toll email address (which will be in the format <firstname>.<lastname>@tollgroup.com). Correspondence directed to them at Level 6, 380 St Kilda Road, Melbourne, Victoria 3004, Australia will also be forwarded to them.

Further Information

For further information about this Policy, contact your HR representative or Group Compliance.

For information about support services that are available to all employees, including Whistleblowers, please refer to the information available at the [Wellbeing Chaplaincy and Employee Support](#) webpage (Intranet Home Page / Working@Toll / Wellbeing, EAP, Chaplaincy and Employee Support).

You are free to seek independent legal advice regarding any of the matters set out in this Policy or the Whistleblower Law at any time, including regarding when a “public interest disclosure” or “emergency disclosure” may be made, or in relation to any perceived Detrimental Action.

This document can be found on the [Group Policy SharePoint page](#).

Group Compliance will monitor and review the effectiveness of this Policy.



Alan Beacham
Managing Director
Toll Group
1 July 2022

Related Documents

Toll Group Code of Practice
Toll Group Supplier Code of Practice
Serious Misconduct Policy