



Newcastle Coal
INFRASTRUCTURE GROUP

Whistleblower

Policy



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1. PURPOSE

This document reinforces Newcastle Coal Infrastructure Group Pty Ltd ACN 111 228 221 (**NCIG's**) commitment to maintaining an open working environment in which all personnel of NCIG are encouraged to report instances of improper conduct and wrongdoing without fear of intimidation or reprisal. This Policy supports NCIG's Company values and Code of Conduct.

The purpose of this Policy is to set out:

- the processes and procedures for the disclosure, investigation and resolution of suspicious activity or wrongdoing of the kind referred to in section 6.1 below (**Reportable Conduct**); and
- the guidelines for the support and protection of individuals who wish to raise concerns about Reportable Conduct (**Disclosure**).

2. AIMS AND OBJECTIVES

The objectives of this procedure are to:

- a) help identify and address Reportable Conduct in the workplace;
- b) provide Eligible Whistleblowers with a supportive environment where they feel comfortable to report occurrences of Reportable Conduct;
- c) help protect and support people report Reportable Conduct within the Company;
- d) encouraging the reporting of any wrongdoing, even where the wrongdoing is not Reportable Conduct or can be classified as a Protected Report; and
- e) encouraging the reporting of Reportable Conduct.

3. WHAT REPORTS ARE PROTECTED UNDER THIS POLICY?

To be eligible for the legal protections outlined in this policy, you must:

- a) be an Eligible Whistleblower in accordance with section 4;
- b) report your concerns to an Eligible Recipient in accordance with section 7.2; and
- c) have reasonable grounds to suspect Reportable Conduct in relation to NCIG, as outlined in section 6.3.

If your report meets all three of the above these criteria, it is a **Protected Report**.

If your report doesn't meet the above criteria, we still encourage you to raise your concerns with us. However, only Protected Reports receive the legal protections outlined in this policy.

4. WHO THIS POLICY APPLIES TO

This policy applies to all Employees and Officers, and all others who work for, act on behalf of, or represent NCIG, including Contractors and consultants.

We do not tolerate Reportable Conduct and urge anyone who becomes aware of known or suspected Reportable Conduct to make a Disclosure in accordance with this Policy.

You will also be eligible for certain protections under the Corporations Act or Tax Act (if the Reportable Conduct relates to tax avoidance behaviour or other tax issues) if you make a Disclosure to one of the persons listed in section 7.2 below and you are (or have ever been) any of the following:

- a) an Officer or Employee;
- b) a supplier of goods or services (whether paid or unpaid) including their employees;
- c) a relative, spouse, or a dependent of an individual referred to in section a) or b) above, (each an **Eligible Whistleblower**). See sections 9.7 and 9.8 for more information about these protections.

5. ACCESS TO POLICY

A copy of this Policy will be made available:

- a) as part of the induction information documentation; and
- b) on our website at <https://www.ncig.com.au>

6. MAKING A DISCLOSURE

6.1 Disclosures which will be dealt with under this Policy

Reportable Conduct refers to any matter that you know, or have reasonable grounds to suspect: is about:

- a) a misconduct (including fraud, negligence, default, breach of trust or duty);
- b) an improper state of affairs or circumstances in relation to the Company;
- c) any illegal activity, involving (including its employees or officers in any way (whether or not it involves a contravention of a particular law).

For example, Reportable Conduct may refer to, but is not limited to:

- illegal conduct;
- fraud, money laundering or misappropriation of funds;
- dishonest or unethical behaviour and practices;
- offering or accepting a bribe;
- financial irregularities;
- failure to comply with, or breach of, legal or regulatory requirements;
- conduct which indicates a significant risk to public safety or the stability of, or confidence in, the financial system (even if it does not involve a breach of a particular law); or
- engaging in, or threatening to engage in, detrimental conduct against a person who has made a Disclosure or is believed or suspected to have made or be planning to make a Disclosure under this Policy, regardless of whether they are an Eligible Whistleblower.

Disclosures made about tax avoidance behaviour or other tax issues in relation to NCIG will only be eligible for protection under the Tax Act if you consider the information in your disclosure may assist the recipient to perform their duties under a tax law.

Any actions or consequences arising from confirmed allegations may also be dealt with under the other relevant Company policies, procedures, codes and guidelines (e.g. Contractor Management, Managing Performance, Code of Conduct). Complaints or concerns about conduct, that is not Reportable Conduct as defined in this Policy, will be managed in accordance with other relevant Company policies, procedures, codes and guidelines.

6.2 Personal work-related grievance

Matters that relate solely to personal work-related grievances are generally not Reportable Conduct and should instead be raised with an employee's supervisor or with HR instead. A personal work-related grievance refers to a matter which concerns your employment (or former employment) which may have implications for you personally but does not have significant implications for us or our business and does not involve allegations of misconduct or an improper state of affairs or circumstances. Personal work-related grievances might involve:

- a) an interpersonal conflict with another Employee;
- b) a decision by us that does not involve a breach of workplace laws;
- c) a decision about your engagement, transfer or promotion;
- d) a decision about the terms of your employment;
- e) a decision to suspend or terminate your employment; or
- f) a disciplinary decision.

However, in certain circumstances your concerns about personal work-related grievance should still be raised as a Disclosure under this Policy, such as if:

- g) the personal work-related grievance includes information about Reportable Conduct, or your concerns about Reportable Conduct includes or is accompanied by a personal work-related grievance;
- h) the personal work-related grievance concerns tax avoidance behaviour or other tax issues;
- i) you know or have reasonable grounds to suspect that the personal work-related grievance concerns a breach of employment or other laws punishable by imprisonment for a period of 12 months or more, represents a danger to the public or otherwise suggests misconduct beyond your personal circumstances; or
- j) you are suffering from or have been threatened with detriment for making a Disclosure in accordance with this Policy, or for seeking legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act or Tax Act (as applicable).

6.3 Disclosure to be made with reasonable grounds

A whistleblowing report about Reportable Conduct must be made with reasonable grounds. In practice, this means that there is more than just a suspicion of potential Reportable Conduct and there is some information that supports the allegation. You do not need to prove the allegations, but you are encouraged to provide evidence in support of your disclosure if it is safely available.

An Eligible Whistleblower can still qualify for protection even if their Protected Report turns out to be incorrect or unsubstantiated provided, they have a reasonable basis for making the report.

6.4 False reporting

A false report of Reportable Conduct could have a significant effect on our reputation and the reputations of other Employees and could also cause considerable waste of time and effort. Deliberate false reporting of Reportable Conduct, whether under this Policy or otherwise, will be treated as a serious disciplinary matter.

While not intending to discourage the reporting of matters of genuine concern, you must ensure that, as far as possible, reports are factually accurate, complete, based on first-hand knowledge, presented in an unbiased fashion (and any possible perception of bias should be disclosed) and without material omission.

7. HOW TO MAKE A DISCLOSURE

7.1 All Disclosures

Disclosures can be made at any time to an Authorised Disclosure Officer:

AUTHORISED DISCLOSURE OFFICER	CONTACT DETAILS
Stephen Cantwell, NCIG Chair	scantwell@ncig.com.au
Aaron Johansen, NCIG CEO	ajohansen@ncig.com.au
John Kite, NCIG CFO & Company Secretary	jkite@ncig.com.au

- a) Disclosures may also be made at any time to NCIG's external and independent disclosure management service provider, Your-Call Disclosure Management Services (**Your Call**).
- b) This option allows you to remain completely anonymous if you wish to do so.
- c) The Your Call reporting options include:
Website: <https://www.whistleblowing.com.au/report>
Telephone: 1300 790 228

- d) Online reports can be made via the website address listed above. You will be required to enter NCIG's unique identifier code (NCIG2014). You will also be given the opportunity to upload any relevant documentation and/or material that you wish to provide. Your Call's online assets have security measures in place to protect the loss, misuse and alteration of the information under their control, with all data backed up regularly.
- e) YourCall is also available by telephone Monday to Friday 9.00am to 12.00 midnight excluding national public holidays (AEST). The operators are trained and experienced disclosure specialists.

An Eligible Whistleblower that contacts Your Call will have the option of:

- f) remaining completely anonymous;
- g) identifying themselves to Your Call only; or
- h) identifying themselves to both Your Call and NCIG.

Your Call will refer the matter, with a copy of any relevant documents or records provided by the Eligible Whistleblower to the Whistleblower Protection Officer (or other nominated personnel) within one business day.

Your Call may require further information from the Eligible Whistleblower to clarify the report or to ensure the anonymity requested by the Eligible Whistleblower is not compromised before referring the matter to the Whistleblower Protection Officer.

The Whistleblower Protection Officer will respond promptly, impartially and will:

- i) use the report to determine the appropriate action, including whether an investigation is required, to address the report of Reportable Conduct;
- j) maintain records appropriate to the issues throughout the process;
- k) ensure confidentiality and privacy for the Eligible Whistleblower is maintained in accordance with legal requirements;
- l) liaise with the Whistleblower Investigation Officer to ensure that a decision is reached as soon as reasonably possible; and
- m) observe the principles of natural justice and procedural fairness in handling the matter.

If you become aware of Reportable Conduct and wish to seek additional information before formally making a Disclosure, you should contact an Authorised Disclosure Officer, ASIC or seek independent legal advice.

7.2 Disclosures made by Eligible Whistleblowers

Disclosures made by Eligible Whistleblowers will be protected under the Corporations Act or Tax Act (as applicable) if they are made to:

- a) an Authorised Disclosure Officer or to Your-Call in accordance with section 7.1;
- b) an Officer or senior manager of NCIG (an **Eligible Recipient**);
- c) the internal or external auditor (including a member of an audit team conducting an audit) or actuary of NCIG;
- d) ASIC;
- e) APRA;
- f) a legal practitioner, provided that the Disclosure is made for the purpose of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Corporations Act;
- g) if the Reportable Conduct relates to tax avoidance behaviour or other tax issues, in addition to those persons listed in this section:
 - i. the Commissioner of Taxation (i.e. the Australian Taxation Office (**ATO**));
 - ii. a registered tax agent or BAS agent who provides tax agent or BAS services to NCIG; or

- iii. any other Employee or Officer of NCIG who has functions or duties that relate to the tax affairs of NCIG;
- h) a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory or a journalist on the grounds of public (Public Interest Disclosure), provided that:
 - i. you have previously made a Disclosure to ASIC, APRA or another prescribed Commonwealth body in accordance with this Policy;
 - ii. at least 90 days have passed since your previous Disclosure was made;
 - iii. you do not have reasonable grounds to believe that action is being, or has been, taken to address the matters to which your previous Disclosure related;
 - iv. you have reasonable grounds to believe that making a further Disclosure would be in the public interest;
 - v. you have provided the party you made the previous Disclosure to (i.e. ASIC, APRA or another prescribed Commonwealth body) with written notice that:
 - a. includes sufficient information to identify the previous Disclosure; and
 - b. states that you intend to make a Public Interest Disclosure; and
 - vi. the extent of the information disclosed is no greater than is necessary to inform the recipient of the Reportable Conduct;
- i) a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory or a journalist on the grounds of an emergency disclosure (Emergency Disclosure), provided that:
 - i. you have previously made a Disclosure to ASIC, APRA or another prescribed Commonwealth body in accordance with this Policy;
 - ii. you have reasonable grounds to believe that the Disclosure concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
 - iii. you have provided the party you made the previous Disclosure to (i.e. ASIC, APRA or another prescribed Commonwealth body) with written notice that:
 - a. includes sufficient information to identify the previous Disclosure; and
 - b. states that you intend to make an Emergency Disclosure; and
 - iv. the extent of the information disclosed is no greater than is necessary to inform the recipient of the substantial and imminent danger; or
- j) any other person in accordance with any relevant law, regulation or other requirement.

Public Interest Disclosures and Emergency Disclosures will not be protected under the Tax Act if the Reportable Conduct relates to tax avoidance behaviour or other tax issues.

Before making a Public Interest Disclosure or an Emergency Disclosure, you should contact an independent legal adviser.

7.3 Anonymous Disclosures

If you do not feel comfortable including details of your identity, you can make an anonymous Disclosure. If you decide to remain anonymous over the course of and after the investigation, no investigations will be carried out to try and identify you. It is illegal for anyone to identify a Discloser or disclose information likely to lead to the identification of the Discloser.

However, it is important that you understand that it may be difficult for us to investigate your Disclosure properly if it is made anonymously and we are not able to contact you. If you feel comfortable doing so, we suggest making an anonymous disclosure using an anonymised email address or through Your Call so we can ask you follow up questions or provide you with updates about the status of our investigation. If you are an Eligible Whistleblower, you can make an anonymous Disclosure and still be eligible for protection under the Corporations Act or Tax Act (as applicable).

You may refuse to answer questions if you feel that the answer could reveal your identity at any time.

8. ROLES AND RESPONSIBILITIES

ROLE	RESPONSIBILITIES
Authorised Disclosure Officer	Each of the persons listed in section 7.1 who have been authorised by NCIG to receive Disclosures.
Whistleblower Protection Officer	<p>The Whistleblower Protection Officer is responsible for safeguarding the interests of Eligible Whistleblowers and ensuring our compliance with any applicable laws and regulations and with this Policy. The Whistleblower Protection Officer is usually also responsible for completing a preliminary review of any Disclosure.</p> <p>This role is currently held by Lauren Ross, NCIG Manager People & Culture or, if the Disclosure concerns (or may concern) that person, an alternative will be identified.</p> <p>The Whistleblower Protection Officer will be responsible for appointing the Whistleblower Investigation Officer in relation to a matter in accordance with section 9.1.</p>
Whistleblower Investigation Officer	The Whistleblower Investigation Officer carries out or supervises the investigation of any Disclosure made in accordance with this Policy to determine whether there is enough evidence in support of the matters raised or, alternatively, to disprove the Disclosure.
Board	The Board governs and is responsible for the ultimate decision-making power regarding Disclosures made under this Policy.

9. ASSESSMENT AND INVESTIGATION OF DISCLOSURES

9.1 Initial assessment of Disclosures

Disclosures will initially be referred to the Whistleblower Protection Officer, who will carry out an initial assessment of:

- a) the nature and scope of the potential investigation of the Disclosure;
- b) the issues raised by the Disclosure, including whether the Disclosure falls within this Policy;
- c) the actual risks of detrimental conduct faced by all individuals involved in the Disclosure (and, where appropriate, take action under section 9);
- d) the nature of any technical, financial or legal advice that may be required to support the potential investigation of the Disclosure;
- e) the timeframe for the potential investigation of the Disclosure; and

- f) the appropriate steps for both responding to the Disclosure and your welfare.

If the Disclosure is covered by this Policy and further investigation of the matters raised in the Disclosure is considered warranted, your Disclosure will be referred to a Whistleblower Investigation Officer.

9.2 Investigation by Whistleblower Investigation Officer

The objective of an investigation of a Disclosure is to determine whether there is enough information to substantiate or refute the matters reported in the Disclosure.

Where an investigation needs to be undertaken, we will ensure it is objective, fair and independent.

Therefore, any Whistleblower Investigation Officer appointed to investigate your Disclosure will be independent of you and any individuals who are the subject of your Disclosure, as well as any connected staff members.

The Whistleblower Investigation Officer will usually be a senior Employee who has received training on how to investigate Disclosures. If, however:

- a) it is considered that additional specialist skills or expertise are necessary; or
- b) if the Disclosure concerns any member of the Board or any senior managers,

an external investigator may be appointed to conduct the investigation, either in conjunction with, or independently of, an internal Whistleblower Investigation Officer.

9.3 Ongoing support and protection by Whistleblower Protection Officer

Unless you have chosen to remain anonymous and cannot be contacted, after the Whistleblower Protection Officer has completed their initial assessment of your Disclosure, they will discuss with you what kind of support you need.

A Eligible Whistleblower may request that NCIG:

- a) grant the Eligible Whistleblower a leave of absence during the investigation;
- b) relocate the Eligible Whistleblower to a position of equivalent pay, skills, experience and responsibility in a different department;
- c) provide independent professional counselling to the Eligible Whistleblower for any distress caused by the matter, which led to the complaint; and
- d) ensure any risks of isolation, harassment or conflicts are addressed,

NCIG will grant such requests on reasonable grounds and wherever it is reasonably practicable to do so. NCIG will also take any steps reasonably requested by the person to ensure that the person is not the subject of victimisation or reprisals, including but not limited to:

- alternative employment arrangements (such as working from home); and
- assistance in developing strategies to help you minimise and manage stress, time or performance impacts, or other challenges resulting from your Disclosure or its investigation.

9.4 Keeping you informed

Unless you have chosen to remain anonymous and cannot be contacted, we will (through the Whistleblower Protection Officer):

- a) confirm receipt of the Disclosure by the Whistleblower Investigation Officer and to establish a process, including expected timeframes, for reporting to you the progress of the investigation;
- b) contact you as soon as practicable after the Disclosure has been referred to the Whistleblower Investigation Officer to discuss whether you require any additional support;
- c) inform you at the earliest possible opportunity if the Whistleblower Investigation Officer determines that there is insufficient information to warrant further investigation;

- d) Insofar as it is appropriate and permissible to do so and subject to privacy and confidentiality, provide you with feedback regarding the progress of the investigation; and
- e) inform you of the final outcome of the investigation.

9.5 Ensuring fair treatment of individuals mentioned in a Disclosure

The investigation of any Disclosure made will be conducted in accordance with procedural fairness and provide the opportunity for any individual named in the Disclosure to be heard and to respond to any complaints raised against them. Maintaining procedural fairness protects the rights of individuals and enhances confidence in the process.

Any person being investigated will be provided with particulars of the allegations of Reportable Conduct made against them at the appropriate time as determined by the Whistleblower Investigation Officer and will be given the opportunity to:

- a) be heard and to provide any information, material or documentation in support of their response/defence;
- b) nominate any witness they wish to be interviewed; and
- c) respond to any new and significant evidence or allegations that emerge during the investigation.

If the Reportable Conduct is proven disciplinary action may follow including termination of employment.

The timeframe for conducting investigations will differ depending on the complexity of a Disclosure, however, all Disclosures will be investigated as promptly as is reasonably practicable.

9.6 Support and protection of whistleblowers

All Disclosures will be treated confidentially, regardless of whether or not you are an Eligible Whistleblower. Your identity and any information you disclose will not be provided to anyone who is not involved in the investigation of your Disclosure unless permitted by law (such as if we disclose such details to ASIC, APRA the Australian Federal Police or a legal practitioner), or you have consented to us doing so.

If you make a Disclosure that includes details of your identity, or any other information which could be used to identify you, the Authorised Disclosure Officer who received your Disclosure will ask you to consent to this information being disclosed to the Whistleblower Protection Officer and Whistleblower Investigation Officer.

If you do not wish for this information to be included, your Disclosure will be de-identified before it is escalated for investigation. For example, this may include:

- a) redacting your personal information;
- b) referring to you in a gender-neutral context; and
- c) working with you to find any other information within your Disclosure that could inadvertently identify you.

Alternatively, you may choose to adopt a pseudonym for the purposes of your Disclosure. This may be suitable where your identity is known to the Authorised Disclosure Officer to whom you made your Disclosure and the Whistleblower Protection Officer, but you would prefer not to disclose your identity to anyone else (including the Whistleblower Investigation Officer).

All documents and other materials relating to your Disclosure will be stored and dealt with securely.

9.7 Protection from detrimental conduct

This Policy, and particularly the measures set out in section 9.3, are designed to ensure that no person will be subject to, or threatened with, detrimental conduct (whether by act or omission) by us, our Employees or anyone else whose conduct is within our control if that person believes or suspects that another person:

- a) has made;

- b) may have made;
- c) proposes to make; or
- d) could make,

a Disclosure, and the belief or suspicion is the reason, or part of the reason, for their conduct towards that person.

Examples of detrimental conduct could include:

- e) dismissal as an Employee or contract for services;
- f) injury in the course of the person's employment;
- g) alteration of a person's position or duties within their employment to their disadvantage;
- h) discrimination between the person and other Employees;
- i) harassment or intimidation;
- j) harm or injury, including psychological harm;
- k) damage to the person's property;
- l) damage to the person's reputation;
- m) damage to the person's business or financial position; or
- n) any other damage,

but will not include situations where the conduct is appropriate in the circumstances, such as:

- o) administrative action that is reasonable for the purpose of protecting the person from detrimental conduct (such as the actions detailed above); and
- p) managing unsatisfactory work performance, if the action is in line with our performance management framework.

You can seek compensation and other remedies through the courts if:

- q) you suffer loss, damage or injury from detrimental conduct because of a Disclosure (whether or not it was you who made the Disclosure); and
- r) we fail to take reasonable precautions and exercise due diligence to prevent that detrimental conduct,

in these circumstances, we encourage you to seek independent legal advice.

9.8 Civil, criminal and administrative liability protection

If you are an Eligible Whistleblower, you are also protected from any of the following in relation to your Disclosure:

- a) civil liability (e.g. any legal action against you for breach of an employment contract, duty of confidentiality or another contractual obligation);
- b) criminal liability (e.g. attempted prosecution of you for unlawfully releasing information, or other use of the Disclosure against you in a prosecution (other than for making a false disclosure)); and
- c) administrative liability (e.g. disciplinary action for making the Disclosure).

However, it is important that you understand that these protections do not apply in relation to any misconduct you have engaged in that is revealed in your Disclosure.

9.9 Concerns about breaches of confidentiality and victimising behaviour

It is against the law for us to fail to take reasonable precautions to protect you from actual or threatened detrimental conduct (see section 9.7). It is also against the law for us to breach your confidentiality if you are an Eligible Whistleblower (see section 9.6).

If you believe that your confidentiality may have been breached or that you have been subject to, or threatened with, any detrimental conduct, we encourage you to raise your concerns with the

Whistleblower Protection Officer in the first instance who will escalate the matter as a separate Disclosure. However, you may also lodge a complaint directly with ASIC and/or seek independent legal advice.

10. REPORTS AND RECOMMENDATIONS

At the conclusion of the investigation, depending on the nature of the Disclosure, the Whistleblower Investigation Officer will provide a de-identified report of the findings to the Audit & Risk Committee. The report will summarise the conduct of the investigation, the evidence collected, draw conclusions about the extent of any Reportable Conduct and recommend an appropriate course of action to remedy any non-compliance, and recommend actions that may be taken by NCIG to prevent a re-occurrence, while preserving confidentiality of the Eligible Whistleblower.

If the Audit & Risk Committee is satisfied that Reportable Conduct has occurred, it will recommend to the Board the action that must be taken to prevent the Reportable Conduct from continuing or reoccurring. They may also recommend actions to be taken to remedy any harm or loss arising from the conduct.

The Eligible Whistleblower will receive a summary of the findings of the investigation, assuming the Eligible Whistleblower can be contacted, except in circumstances where it may not be appropriate to provide details of the outcome to the Eligible Whistleblower.

Where an Eligible Whistleblower is not satisfied with the outcome of the investigation into their Disclosure, a review of the investigation of the Disclosure may be conducted by an Officer of the Company separate to the Disclosure investigation, to ensure investigation processes outlined in this Policy have been adhered to. Review findings will be provided to the Audit & Risk Committee.

We are not obliged to reopen an investigation, and a review conducted as per above may be concluded where it is found that the investigation was conducted properly, or new information is not available or would not change the outcome of the investigation.

Eligible Whistleblowers who are not satisfied with the outcome of the Disclosure investigation may also lodge a complaint with a regulator, such as ASIC or APRA.

11. TRAINING

- a) Our induction and training on our whistleblower processes and this Policy within NCIG is mandatory and reoccurs every 2 to 3 years. In this training, Employees are made aware of their rights and obligations under this Policy
- b) We will also ensure that all individuals with roles and responsibilities under the Policy receive induction and regular ongoing training in relation to receiving and handling Disclosures, including training relating to confidentiality and the prohibitions against detrimental conduct.

ROLE	TRAINING & INDUCTION
AUTHORISED DISCLOSURE OFFICER	Initial training & regular updates as required
WHISTLEBLOWER INVESTIGATION OFFICER	Initial training & regular updates as required
WHISTLEBLOWER PROTECTION OFFICER	Initial training & regular updates as required
BOARD	Initial training was provided to Directors. Updates available as required.

12. REVIEW OF THIS POLICY

The Chief Financial Officer is responsible for reviewing this Policy as regularly as required however this review will be no later than every three years.

We will continue to monitor this Policy and our whistleblower programs effectiveness through a range of metrics, including but not limited to engagement with this Policy by Employees and Officers, feedback and the volume of Disclosures lodged.

13. DEFINITIONS

TERM	DEFINITION
APRA	means the Australian Prudential Regulation Authority.
ASIC	means the Australian Securities and Investments Commission.
Authorised Disclosure Officer	has the meaning set out in section 7 of the Policy.
Board	means the board of directors of NCIG.
Contractor	is an individual, a company or other entity which is engaged to provide materials and/or labour to perform a service for NCIG, including any employee of a subcontractor to such an individual, company or other entity.
Corporations Act	means <i>Corporations Act 2001</i> (Cth).
Disclosure	has the meaning set out in section 1 of this Policy.
Eligible Recipients	has the meaning set out in section 7.2 of this Policy.
Eligible Whistleblower	has the meaning set out in section 3(c)b of this Policy.
Employee	refers to an employee of NCIG, or its Related Body Corporate where applicable.
NCIG, Company, we, our, us	means Newcastle Coal Infrastructure Group Pty Ltd ACN 111 228 221, or its Related Body Corporate where applicable.
Officer	is a director or officer of NCIG, or its Related Body Corporate where applicable.
Policy	means this document.
Related Body Corporate	has the meaning given to that term in section 9 Corporations Act.
Reportable Conduct	has the meaning set out in section 1 of this Policy.
Tax Act	means <i>Tax Administration Act 1953</i> (Cth).
Whistleblower Investigation Officer	has the meaning set out in section 7 of this Policy.
Whistleblower Protection Officer	has the meaning set out in section 7 of this Policy.

14. REFERENCES

- Corporations Act 2001 (Cth)
- Tax Administration Act 1953 (Cth)
- ASIC Regulatory Guide 270: Whistleblower policies

15. REVISION HISTORY

DATE	REVISION NO.	DESCRIPTION OF CHANGE	PERSONS INVOLVED
27/01/2011	1	Original Document	K Innes, J Thomas
17/03/2011	2	AJ mark-up	A Johansen, K Innes
01/04/2011	3	P Beale review	P Beale, J Thomas
21/7/2014	4	Formatting updated to new NCIG Corporate Template	A Hill
6/8/2014	5	Rewording of previous draft	D Dickson
Feb 2015	6	Reviewed by Your-call	Your-call
April 2015	7	Reviewed Your-call changes and finalised	J Thomas, D Dickson
March 2017	8	Review of policy at March 2017 ARC meeting	K Pollocks
June 2017 (ARC)	9	Updated policy prepared, reflecting ARC members comments	J Kite
June 2019 (ARC)	10	Review of Policy at June 2019 ARC Meeting	J Kite
Sep 2020	11	Rewrite by McCullough Robertson Lawyers incorporating the new whistleblower protection laws and associated regulatory guidance as set out in ASIC's Regulatory Guide 270. Approval at Sep 2020 Board Meeting	J Kite / McCullough Robertson
Sep 2023	12	Review by McCullough Robertson Lawyers and Your Call incorporating the new ASIC's Regulatory Guide 758	D Alcantara / McCullough Robertson / Your Call
June 2025	13	Update to Chair details. Change from P.Garling to S.Cantwell	S.Kerr L.Ross