

# Whistleblower Policy

## (Public Interest Disclosure Act, Corporations/ Taxation Administration Acts and National Anti-Corruption Commission Act)

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### 1. Overview

National Intermodal Corporation Limited (**National Intermodal**) is committed to a strong culture of corporate compliance and ethical behaviour. National Intermodal recognises the importance of providing a supportive environment in which National Intermodal's Employees and Stakeholders feel safe and confident to report any concerns regarding potential unethical, illegal, fraudulent or undesirable conduct, without fear of reprisal and with the support and protection of National Intermodal.

This Whistleblower Policy (Public Interest Disclosure Act & Corporations/Taxation Administration Acts) (**Policy**) describes the investigation process to be followed by National Intermodal upon receipt of a Whistleblower Report and sets out National Intermodal's commitment to rectify any wrongdoing verified by the investigation. This Policy also sets out the mandatory referral obligations of National Intermodal's Chief Executive Officer and its Public Interest Disclosure Officers to the National Anti-Corruption Commission under the *National Anti-Corruption Commission Act 2022* (Cth).

The Policy supports National Intermodal's values as set out in the Code of Conduct. It should be read in conjunction with:

- National Intermodal's Code of Conduct;
- National Intermodal's Fraud and Corruption Prevention Policy; and
- National Intermodal's Managing Workplace Grievances Policy.

Capitalised terms used in this Policy are defined throughout the Policy or in the Schedule (Glossary).

This Policy is available on the National Intermodal intranet and the National Intermodal website.

### 2. Purpose

The Policy applies to disclosures made in connection with the following two whistleblower reporting and protection schemes (each, a **Protected Disclosure Scheme**):

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| <b>Whistleblower Protection Scheme</b>   | The <i>Corporations Act 2001</i> (Cth) ( <b>Corps Act</b> ) and the <i>Taxation Administration Act 1953</i> (Cth) ( <b>Tax Act</b> ) set out a regime for Eligible Disclosers to disclose information concerning misconduct or an improper state of affairs (including, in the case of the Tax Act, in respect of tax affairs) to certain persons. |
| <b>Public Interest Disclosure Scheme</b> | The <i>Public Interest Disclosure Act 2013</i> ( <b>PID Act</b> ) sets out a regime for Public Officials to report suspected wrongdoing and maladministration in the Commonwealth public sector.   |

Both Protected Disclosure Schemes provide an avenue to report suspected misconduct or wrongdoing and protections for the reporting of such conduct. Whilst the Policy applies to both types of whistleblowing described above, there are some important differences between the two Protected Disclosure Schemes. They include the nature of the conduct to be disclosed and the identification of the persons authorised to receive the disclosure in order for the disclosure to qualify for protection under the relevant Scheme.

Your disclosure may fall under either or both Protected Disclosure Schemes. National Intermodal will determine which Protected Disclosure Scheme(s) apply and which procedure to follow.

A Whistleblower Protection Officer or National Intermodal's external service provider, Your Call, can provide more information about which Protected Disclosure Scheme will apply depending on the nature of the conduct to be disclosed.

Section 10 sets out the mandatory referral obligations of National Intermodal’s agency head, being its Chief Executive Officer, and its Public Interest Disclosure Officers, to the National Anti-Corruption Commission for conduct caught by the *National Anti-Corruption Commission Act 2022* (Cth).

### 3. Scope

The Policy applies to:

- (a) past and current directors, officers and employees (whether employed on a permanent, temporary or casual basis), secondees, consultants, contractors and volunteers of National Intermodal;
- (b) persons who supply goods or services to National Intermodal (whether personally, or in their capacity as an officer, employee, agent or contractor of a supplier entity); and
- (c) the relatives, dependants and spouses of the individuals listed in (a) and (b), (collectively, **Employees and Stakeholders**).

### 4. What types of conduct are reportable under the Protected Disclosure Schemes?

Conduct will be reportable and benefit from the protections under the Whistleblower Protection Scheme or the Public Interest Disclosure Scheme (as applicable) if the conduct and the discloser satisfy the requirements of the relevant Scheme.

#### **Whistleblower Protection Scheme**

For information to be disclosable and benefit from the protections under the Whistleblower Protection Scheme, the discloser must be an Eligible Whistleblower with Reasonable Grounds to suspect that the information relates to a Disclosable Matter.

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| <b>Eligible Whistleblower</b> | <p>An Eligible Whistleblower includes a current or former:</p> <ul style="list-style-type: none"> <li>(a) director, officer or employee of National Intermodal, or a related company or organisation;</li> <li>(b) contractor, or an employee of a contractor, who has supplied goods or services to National Intermodal, or a related company or organisation;</li> <li>(c) in the case of the Corps Act, a relative of an individual referred to in (a) or (b) or a dependent of such an individual (or of the individual’s spouse); and</li> <li>(d) in the case of the Tax Act, a spouse or child of an individual referred to in (a) or (b) or a dependent of such an individual (or of the individual’s spouse).</li> </ul>   |
| <b>Disclosable Matter</b>     | <p>A Disclosable Matter is information that:</p> <ul style="list-style-type: none"> <li>(a) concerns misconduct, or an improper state of affairs or circumstances, in relation to National Intermodal or a related body corporate of National Intermodal;</li> <li>(b) in the case of the Tax Act: <ul style="list-style-type: none"> <li>(i) indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of National Intermodal; or</li> <li>(ii) which the Eligible Whistleblower considers may assist the Recipient to perform functions or duties in relation to the tax affairs of National Intermodal; or</li> </ul> </li> <li>(c) indicates that National Intermodal, a related body corporate of National Intermodal, or a director, officer or employee of either entity, has engaged in conduct that: <ul style="list-style-type: none"> <li>(i) constitutes an offence against, or a contravention of, the Corps Act or other financial services sector laws enforced by ASIC or APRA;</li> <li>(ii) constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; or</li> <li>(iii) represents a danger to the public or the financial system.</li> </ul> </li> </ul> |

If you are an Eligible Whistleblower and you have Reasonable Grounds to suspect that you hold information that constitutes a Disclosable Matter, you are strongly encouraged to disclose that information under this Policy. **“Reasonable Grounds”** means that a reasonable person in the same position would also suspect the information indicates misconduct or a breach of the law. Whilst you do not have to prove the allegations raised in your disclosure, you must have some form of supporting information underlying your belief in order to qualify for protection. You cannot make a completely baseless allegation. See section 9 for the potential consequences of making a false report.

**Examples of Disclosable Matters** include:

- misconduct or an improper state of affairs or circumstances in relation to National Intermodal, including in relation to corporate governance, accounting or audit matters, tax affairs or the substantial mismanagement of National Intermodal resources;
- illegal conduct by a director, officer or employee of National Intermodal, such as fraud, corruption, bribery, theft, violence, harassment, intimidation, criminal damage to property or breach of other applicable laws;
- conduct that is contrary to, or a breach of, National Intermodal's policies, including the Code of Conduct or this Policy; and
- conduct at National Intermodal that represents a danger to the public, including to public health, safety or the environment.

A Personal Workplace Related Grievance is **not** a Disclosable Matter.

If you are a National Intermodal employee and you have a **Personal Workplace Related Grievance**, you should follow the procedure set out in National Intermodal's Managing Workplace Grievances Policy. If you have any doubt as to whether a matter constitutes a disclosure under this Policy or would be considered a Personal Workplace Related Grievance, you are encouraged to follow the procedure for reporting outlined in this Policy. The Recipient who is assigned to manage the disclosure will then assess whether it should be dealt with under this Policy or referred elsewhere.

**Public Interest Disclosure Scheme**

For information to be disclosable and benefit from the protections under the PID Act as a Public Interest Disclosure:

- (a) the discloser must be a Public Official;
- (b) the information must show, or the discloser must believe on Reasonable Grounds that the information tends to show, Disclosable Conduct; and
- (c) the information must be disclosed to an Authorised Officer.

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| <b>Public Official</b> | A Public Official includes a current or former: <ul style="list-style-type: none"><li>(a) director, officer or employee of National Intermodal;</li><li>(b) provider of goods or services to National Intermodal under a contract with National Intermodal or pursuant to a subcontract for the benefit of National Intermodal (<b>Contracted Service Provider</b>); or</li><li>(c) director, officer or employee of a Contracted Service Provider.</li></ul> |
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| <b>Disclosable Conduct</b> | Disclosable Conduct includes conduct by National Intermodal or a Public Official that: <ul style="list-style-type: none"><li>(a) contravenes a Commonwealth, state or territory law, or an applicable foreign law;</li><li>(b) perverts the course of justice;</li><li>(c) is corrupt;</li><li>(d) constitutes maladministration including conduct that is based on improper motives or is unreasonable, unjust, oppressive or negligent;</li><li>(e) is an abuse of public trust;</li><li>(f) results in wastage of public money or public property;</li><li>(g) unreasonably endangers health and safety;</li><li>(h) endangers the environment; or</li><li>(i) is prescribed by the PID Rules.</li></ul> Disclosable Conduct also includes conduct by a Public Official involving the abuse of their position as a Public Official, and conduct that could, if proved, be reasonable grounds for disciplinary action against the Public Official. |
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If you are a Public Official and you have information which shows, or which you believe on Reasonable Grounds tends to show, that National Intermodal or a Public Official has engaged in Disclosable Conduct in connection with their position, you are strongly encouraged to disclose that information under this Policy.

**Examples of Disclosable Conduct** include:

- the misuse of information or material acquired in the course of performing official duties;

- the performance of official duties dishonestly or with inappropriate partiality;
- the substantial mismanagement of public resources;
- fraud such as theft, bribery or unlawful use of Commonwealth computers, vehicles, telephones and other property services; and
- bullying or harassment.

Conduct is **not** Disclosable Conduct if it:

- relates only to a person's disagreement with either:
  - a policy or proposed policy of the Commonwealth Government; or
  - the amount, purpose or priority, or expenditure or proposed expenditure, relating to such policy or proposed policy; or
- is wholly private and has no bearing on the position of a Public Official.

## 5. How and to whom is an Internal Disclosure made?

There are multiple channels available for a person who wishes to disclose information of the nature and in the circumstances described in this Policy (**Whistleblower Report**).

A Whistleblower Report may be made in person, online or by telephone, email or post.

A Whistleblower Report should disclose the grounds for the disclosure and include all details and supporting documentation that may be relevant to the Report. It is important that you comply with the disclosure requirements set out in this Policy to ensure you obtain the protections afforded to you under the relevant Protected Disclosure Scheme.

### ***Whistleblower Reports under the Public Interest Disclosure Scheme***

The PID Act lists four types of Public Interest Disclosures, being Internal Disclosures, External Disclosures, Emergency Disclosures, and Legal Practitioner Disclosures. A brief summary of the four types of Public Interest Disclosures is set out below:

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| <b>Emergency Disclosure</b> | is a disclosure which is made to any person other than a foreign public official where it would otherwise be an Internal Disclosure but the discloser believes on Reasonable Grounds that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the environment. |
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| <b>External Disclosure</b> | is a disclosure (made to any person other than a foreign public official) that was previously made as an Internal Disclosure where: <ol style="list-style-type: none"> <li>1 the internal investigation was not completed within the 90-day timeframe or the timeframe approved by the Commonwealth Ombudsman; or</li> <li>2 the discloser believes on Reasonable Grounds that the investigation was inadequate; or</li> <li>3 the discloser believes on Reasonable Grounds that the relevant agency took inadequate action after the investigation was completed,</li> </ol> and the disclosure is not, on balance, contrary to the public interest. |
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| <b>Internal Disclosure</b> | a disclosure which is: <ol style="list-style-type: none"> <li>1 made by a Public Official;</li> <li>2 is disclosed to the discloser's manager or to an Authorised Officer; and</li> <li>3 pertains to information which tends to show, or the Discloser believes on Reasonable Grounds tends to show, one or more instances of Disclosable Conduct.</li> </ol> |
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| <b>Legal Practitioner Disclosure</b> | a disclosure made to a lawyer for the purposes of obtaining legal advice or professional assistance about making an Internal Disclosure, an External Disclosure or an Emergency Disclosure under the PID Act. |
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If you are a Public Official and you have information which shows, or which you believe on Reasonable Grounds tends to show, that National Intermodal or a Public Official has engaged in Disclosable Conduct in connection with their position, the disclosure is an **Internal Disclosure**. Whilst an Internal Disclosure may be made to your manager, National Intermodal strongly recommends that, where practicable, you consult with an Authorised Officer in the first instance. This ensures that a disclosure can be appropriately and expertly dealt with.

An **Authorised Officer** of National Intermodal is:

- (a) National Intermodal's Chief Executive Officer;
- (b) any other Public Official to whom the Chief Executive Officer has delegated their function or power under the PID Act; or
- (c) a Whistleblower Protection Officer.

The Authorised Officer receiving the Whistleblower Report will make an initial assessment of the disclosure and the steps required to be made under this Policy and the relevant laws.

***Whistleblower Reports under the Whistleblower Protection Scheme***

If you are an Eligible Whistleblower with Reasonable Grounds to suspect that the information you hold relates to a Disclosable Matter, you are strongly encouraged to disclose that information to a Whistleblower Protection Officer. This ensures that a disclosure can be appropriately and expertly dealt with.

**National Intermodal's Whistleblower Protection Officers (WPOs)** are as follows:

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| <b>Company Secretary</b>       | Phone: | (02) 8265 5600  |
|                                | Email: | jane.webster@nationalintermodal.com.au                    |
|                                | Post:  | Suite 33.3, Level 33, 1 O'Connell Street, Sydney NSW 2000 |
| <b>Chief Financial Officer</b> | Phone: | (02) 8265 5600  |
|                                | Email: | neil.macdonald@nationalintermodal.com.au                  |
|                                | Post:  | Suite 33.3, Level 33, 1 O'Connell Street, Sydney NSW 2000 |

If the Whistleblower Report relates to a WPO, you may submit your Whistleblower Report to the Chair of the Audit and Risk Committee:

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| <b>Chair, Audit and Risk Committee</b> | Phone: | (02) 8265 5600  |
|  | Email: | christine.holman@nationalintermodal.com.au                |
|  | Post:  | Suite 33.3, Level 33, 1 O'Connell Street, Sydney NSW 2000 |

Under the Whistleblower Protection Scheme, an Eligible Whistleblower may also make a Whistleblower Report to any of the following "**Eligible Recipients**" (instead of, or addition to, a WPO):

- a senior manager or officer of National Intermodal or a related body corporate (being the directors, company secretary or members of the National Intermodal Senior Leadership Team);
- an actuary or auditor of National Intermodal or a related body corporate;
- a registered tax agent or officer who has functions or duties that relate to National Intermodal's tax affairs;
- the Eligible Whistleblower's lawyer; and
- Your Call.

Further information relating to disclosures made and protections offered under the Tax Act are set out in Annexure A.

## Your Call

Your Call is an external and independent third-party whistleblowing hotline service provider engaged by National Intermodal to receive and manage Whistleblower Reports with impartiality and confidentiality.

If you contact Your Call, you may elect to remain completely anonymous, to identify yourself to Your Call only, or to identify yourself to both Your Call and National Intermodal.

The Your Call reporting options include:

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| Online    | <a href="https://www.yourcall.com.au/report">https://www.yourcall.com.au/report</a><br>Online reports can be made 24/7 via the website address listed above. You will be required to enter National Intermodal's unique identifier code <b>MICL0901</b> |
| Telephone | <b>1300 790 228</b> (Monday-Friday business hours AEST)   |

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Your Call remains the intermediary at all times, receiving and forwarding communication between you and National Intermodal. The National Intermodal officers who will have access to a Whistleblowing Report submitted via Your Call include the Authorised Officers (in the case of an Internal Disclosure only), the WPOs (in the case of any other disclosure) or, if the Report relates to a WPO, the Chair of the Audit & Risk Committee.

You will be able to securely upload any relevant documentation and/or material to the Your Call online portal relevant to your Whistleblower Report.

After submitting a Whistleblower Report online, 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 Your Call and/or National Intermodal. The Message Board can be used to receive updates, share further information/evidence and request support or report retaliation. If you cannot access the Message Board, you can contact Your Call via phone (above) for verbal updates.

National Relay Service: If you are deaf, or have a hearing or speech impairment, you can contact Your Call online or through the National Relay Service. Simply choose your contact method at [www.relayservice.gov.au](http://www.relayservice.gov.au) and request Your Call's hotline 1300 790 228.

If you have difficulty speaking or understanding English, contact Your Call through the Translating and Interpreting Service (TIS) 131 450 and ask for Your Call on 1300 790 228.

## 6. Reporting to an External Authority

Nothing in this Policy prevents you from making a disclosure externally to ASIC, APRA, the Commonwealth Ombudsman or the Commissioner of Taxation, or any other Commonwealth authority prescribed for the purposes of a Protected Disclosure Scheme (depending on the particular Scheme that applies to the disclosure) (each, an **External Authority**), or from talking to an independent lawyer to seek legal advice in relation to a potential disclosure.

The protections under the Whistleblower Protection Scheme will also apply if you make a qualifying disclosure directly to an External Authority. ASIC and APRA have issued information sheets or guides on whistleblowers' rights and protections, which are available on their websites.

As noted above in Section 5, the disclosure of certain types of Public Interest Disclosures to third parties, including External Authorities, is expressly contemplated in the PID Act (e.g. in the case of an Emergency Disclosure, where the discloser believes on Reasonable Grounds that they have information that concerns a substantial and imminent danger to the health and safety of one or more people or the environment). In each case, it is important that you comply with the requirements of the PID Act in relation to any such disclosure.



## **7. What happens after a Whistleblower Report is submitted?**

After a Whistleblower Report is made, the investigation process followed by the Recipient will vary depending on the nature of the conduct reported. All investigations must be conducted in a manner that is fair and objective to all people involved. All documents, reports and records relating to the investigation of a disclosure will be securely stored to retain confidentiality. The Recipient will be tasked with the responsibility of protecting and safeguarding the interest of Disclosers in accordance with the Protected Disclosure Scheme.

The Recipient will decide whether to investigate the Whistleblower Report, having regard to the requirements of the relevant Protected Disclosure Scheme and to this Policy. Where a Recipient decides to investigate, they may choose to appoint an internal National Intermodal employee Whistleblower Investigation Officer (**WIO**) and/or an external investigator contracted by National Intermodal to conduct or to assist in the conduct of the investigation. While the WIO will be appointed on a case-by-case basis, the WIO will not be a person associated with the area under investigation.

The WIO, external investigator or Recipient will also assess the risk of Detrimental Conduct being suffered by the Discloser and take reasonable action to protect the Discloser from the risk of such conduct. The WIO, external investigator or Recipient will carry out the disclosure investigation in a timely manner, having regard to the nature of the disclosure, and will provide the Discloser with regular updates as and when appropriate. In some instances, National Intermodal may not be able to commence or progress an investigation into a Whistleblower Report or provide an update to the Discloser on an investigation because, for example, the Report was submitted anonymously and did not provide any contact details to allow National Intermodal to obtain more information.

If an investigation has been carried out under this Policy, the WIO, external investigator or Recipient (as applicable) will confidentially report on its investigation to National Intermodal's Audit and Risk Committee (**ARC**).

At the conclusion of an investigation, where appropriate, a report will be prepared by the WIO, external investigator or Recipient (as applicable) and provided to the ARC at the next scheduled meeting.

## **8. What protections are available to Disclosers?**

Disclosers must use one of the reporting avenues outlined in this Policy to gain the protections available under the Protected Disclosure Schemes. Those protections include confidentiality and immunity from criminal or civil liability or disciplinary action.

### ***Protection of identity and confidentiality***

For disclosures made under this Policy, National Intermodal must keep any information received from Disclosers confidential except as required or allowed by law, or where disclosure is necessary to an External Authority or a professional adviser.

National Intermodal is not permitted to disclose the identity, or information that may lead to the identification, of a Discloser unless National Intermodal is authorised to do so under the relevant Protected Disclosure Scheme. Subject to compliance with any legal requirements, upon receiving a Whistleblower Report, National Intermodal will not, nor will any Recipient or WIO, disclose any details that would suggest or reveal the Discloser's identity unless the Discloser consents to such disclosure or National Intermodal is otherwise authorised at law to make the disclosure. Any such disclosure will be made strictly on a confidential basis only.

Criminal penalties are imposed under the Schemes for the unauthorised disclosure of information that may identify a Discloser, and for the disclosure or misuse of information obtained from an investigation into a Whistleblower Report.

### ***Protection from Detrimental Conduct***

It is important that Disclosers feel protected and empowered to speak up about their concerns. National Intermodal does not allow anyone to cause or threaten to cause detriment to a person because they believe or suspect that the person has made, may have made, or could make, a Whistleblower Report.

**Detrimental Conduct** includes:

- dismissal of an employee or injury in their employment;
- alteration of an employee's position or duties to their disadvantage;
- harassment or intimidation of a person;
- harm or injury to a person, including psychological harm; and
- damage to a person's property, reputation or financial position.

Detrimental Conduct does **not** include:

- action that is reasonable for the purposes of protecting a Discloser from detriment; or
- managing a Discloser's unsatisfactory work performance in line with National Intermodal's performance management framework.

If you feel you have been subject to Detrimental Conduct for speaking up about a concern or if you become aware of another Employee or Stakeholder suffering Detrimental Conduct for doing so, National Intermodal strongly encourages you to report that conduct immediately to a WPO or to Your Call. If an allegation of Detrimental Conduct is substantiated, disciplinary action, including termination of employment, may be taken against the person(s) responsible for such conduct.

## **9. No protection for deliberate false reporting**

An Employee or Stakeholder considering disclosing potential wrongdoing or maladministration under this Policy must have Reasonable Grounds for doing so and must act in good faith. If you deliberately make a malicious, false or vexatious allegation under this Policy, you will not be able to access the whistleblower protections under the relevant Protected Disclosure Scheme and you may be subject to disciplinary proceedings.

However, if you reasonably suspect misconduct or have some information leading to a suspicion (but lack all the details) National Intermodal encourages you to nonetheless come forward. Provided you make your disclosure in good faith, you may still be protected even if your allegation is then found to be incorrect, unfounded or unable to be substantiated in a subsequent investigation.

## **10. Reporting under the National Anti-Corruption Commission (the NACC)**

### ***About the NACC***

The NACC is a federal anti-corruption authority tasked with investigating corrupt conduct under the *National Anti-Corruption Commission Act 2022* (the **NACC Act**). Whilst the NACC was established with effect from 1 July 2023, the NACC may investigate conduct that occurred before that date.

### ***Voluntary reporting under the NACC Act***

Any person (including members of the public) may voluntarily refer a corruption issue involving a **public official** to the NACC (**voluntary referrals**). A **public official** includes Commonwealth Ministers, public servants, Commonwealth agencies (including Commonwealth departments and Commonwealth companies) and their staff, and Commonwealth contract service providers. National Intermodal, and its directors, employees, contractors and service providers, are public officials.

A person engages in **corrupt conduct** if that person:

- is a public official and they breach public trust;
- is a public official and they abuse their office as a public official;
- is a (current or former) public official and misuses information they have gained in their capacity as a public official; or
- does something that could cause a public official to behave dishonestly or in a biased way when they carry out their official duties.

### ***Mandatory reporting under the NACC Act***

Separate to voluntary referrals, **agency heads** and **PID Officers** have an obligation under the NACC Act to refer certain issues to the NACC for potential investigation where the issue involves **corrupt**



**conduct** concerning a **staff member of the agency** and the agency head or PID Officer suspects the corrupt conduct may be **serious** or **systemic**.

| Responsibility to make mandatory referrals  | Mandatory referral obligation  |
|---|--|
| <p>An <b>agency head</b> includes, among others, the chief executive officer of bodies corporate established under Commonwealth legislation and of Commonwealth companies.</p> <p>National Intermodal's CEO is an agency head.</p>  | <p>An <b>agency head</b> must tell NACC as soon as reasonably practicable after they become aware of a corruption issue if:</p> <ul style="list-style-type: none"> <li>the issue concerns the conduct of a current or former <b>staff member of the agency</b> during their tenure at the agency; and</li> <li>the agency head suspects the issue could involve <b>corrupt conduct</b> that is <b>serious</b> or <b>systemic</b>.</li> </ul>   |
| <p>A <b>PID Officer</b> is any staff member of a Commonwealth agency who has responsibilities or carries out certain functions under the <i>Public Interest Disclosure Act 2013</i> (Cth) (<b>PID Act</b>) (i.e. the agency's "authorised officers" under the PID Act).</p> <p>National Intermodal's authorised officers under the PID Act are identified in the PID/WB Policy. Those individuals, who will also be PID Officers under the NACC Act, are National Intermodal's:</p> <ol style="list-style-type: none"> <li>CEO (and their delegate, if any);</li> <li>Company Secretary;</li> <li>Chief Financial Officer; and</li> <li>Chair of the Audit &amp; Risk Committee.</li> </ol> | <p>A PID officer must tell NACC as soon as reasonably practicable after it receives an internal disclosure under the PID Act that raises a corruption issue under the NACC Act where:</p> <ul style="list-style-type: none"> <li>the issue concerns the conduct of a current or former <b>staff member of the agency</b> during their tenure at the agency; and</li> <li>the PID officer suspects the issue could involve <b>corrupt conduct</b> that is <b>serious</b> or <b>systemic</b>.</li> </ul> |

#### **How does the Commissioner deal with a corruption issue?**

The Commissioner may investigate a corruption issue as they see fit. If the NACC becomes aware of a corruption issue, they may investigate the matter (either alone or with another Commonwealth agency or state/territory government entity), refer the matter back to the Commonwealth agency or to another Commonwealth agency for consideration or investigation, or take no action. The NACC's powers include the ability to direct a Commonwealth agency to stop taking a particular action in relation to a corruption issue, to require information and to search premises. The Commissioner may also choose to hold hearings to investigate a corruption issue.

#### **Protections for people involved in a NACC investigation**

The NACC Act provides a range of protections to people who provide evidence or information to the NACC, including immunity from liability (other than where the person knowingly provides false or misleading information) and criminal penalties for anyone taking, or threatening to take reprisal action against them.

#### **Interaction between Whistleblower Protection Scheme and NACC referral scheme**

Referring a corruption issue to the Commissioner does not automatically stop processes under the *Corporations Act 2001* or any other law. Investigative processes under the Corporations Act and the NACC Act can run concurrently, unless the Commissioner directs the agency to stop taking action. This means that agencies should continue with their obligations under the Corporations Act (or any other law) unless a stop action direction is issued by the Commissioner.

**11. Further Information**

For further information regarding this policy please contact the Company Secretary.

It is a condition of any employment with National Intermodal that all employees comply with this Policy at all times. However, this Policy does not form part of any employee's contract of employment with National Intermodal.

Breach of this Policy by an employee of National Intermodal may be regarded as misconduct and may lead to disciplinary action up to and including termination of employment.

**Document Status**

| <b>Version</b> | <b>Prepared By</b> | <b>Reviewed By</b> | <b>Date Reviewed</b> | <b>Endorsed</b> | <b>Approved</b> |
|----------------|--------------------|--------------------|----------------------|-----------------|-----------------|
| 1.0            | S. McDonald        | J. Webster         | July 2022            | July 2022       | August 2022     |
| 2.0            | S. McDonald        | J. Webster         | June 2023            | June 2023       | June 2023       |

## Schedule – Glossary

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| <b>agency head</b>                             | has the meaning given to that expression in Section 10;   |
| <b>APRA</b>                                    | Australian Prudential Regulation Authority;   |
| <b>ASIC</b>                                    | Australian Securities and Investments Commission;   |
| <b>Authorised Officer</b>                      | has the meaning given to that expression in Section 5;  |
| <b>Corps Act</b>                               | <i>Corporations Act 2001 (Cth)</i> ;  |
| <b>Detrimental Conduct</b>                     | has the meaning given to that expression in Section 8;  |
| <b>Disclosable Conduct</b>                     | means wrongdoing by a Public Official, disclosable under the PID Act, as more fully described in Section 4;   |
| <b>Disclosable Matter</b>                      | means misconduct, or an improper state of affairs or circumstances, disclosable under the Whistleblower Protection Scheme, as more fully described in Section 4;  |
| <b>Discloser</b>                               | means a discloser who makes a Whistleblower Report in accordance with this Policy;  |
| <b>Eligible Discloser</b>                      | means an individual who may disclose a Disclosable Matter under the Whistleblower Protection Scheme, as more fully described in Section 4;  |
| <b>Eligible Recipient</b>                      | has the meaning given to that expression in Section 5;  |
| <b>Emergency Disclosure</b>                    | has the meaning given to that expression in Section 5;  |
| <b>Employees and Stakeholders</b>              | has the meaning given to that expression in Section 2;  |
| <b>External Authority</b>                      | has the meaning given to that expression in Section 6;  |
| <b>External Disclosure</b>                     | has the meaning given to that expression in Section 5;  |
| <b>Internal Disclosure</b>                     | has the meaning given to that expression in Section 5;  |
| <b>Legal Practitioner Disclosure</b>           | has the meaning given to that expression in Section 5;  |
| <b>NACC</b>                                    | means the National Anti-Corruption Commission;  |
| <b>NACC Act</b>                                | means the <i>National Anti-Corruption Commission Act 2022 (Cth)</i> ;   |
| <b>Personal Workplace Related Grievance</b>    | means, in relation to an employee, a grievance about any matter in relation to the employee's employment, or former employment, having (or tending to have) implications for the discloser personally, where the matter does not: (a) have significant implications for the regulated entity that do not relate to the employee; or (b) concern a Disclosable Matter; |
| <b>PID Act</b>                                 | <i>Public Interest Disclosure Act 2013 (Cth)</i> ;  |
| <b>PID Rules</b>                               | <i>Public Interest Disclosure Rules 2019 (Cth)</i> ;  |
| <b>Public Official</b>                         | has the meaning given to that expression in Section 4;  |
| <b>Reasonable Grounds</b>                      | has the meaning given to that expression in Section 4;  |
| <b>Recipient</b>                               | means a person who is authorised to receive a Whistleblower Report made in accordance with this Policy;   |
| <b>Protected Disclosure Scheme</b>             | means the Whistleblower Protection Scheme or the Public Interest Disclosure Scheme (as applicable);   |
| <b>Public Interest Disclosure</b>              | means a disclosure of Disclosable Conduct made in accordance with the PID Act;  |
| <b>Public Interest Disclosure Scheme</b>       | has the meaning given to that expression in Section 2;  |
| <b>Tax Act</b>                                 | <i>Taxation Administration Act 1953 (Cth)</i> ;   |
| <b>Whistleblower Protection Scheme</b>         | has the meaning given to that expression in Section 2;  |
| <b>Whistleblower Protection Officer or WPO</b> | means a person identified as such in Section 5;   |
| <b>Whistleblower Report</b>                    | means a disclosure of Disclosable Conduct or a Disclosable Matter in accordance with this Policy; and   |
| <b>Your Call</b>                               | means the third party external and independent whistleblowing hotline service provider engaged by National Intermodal, the details of which are set out in Section  |

## Annexure A - Additional protection relating to tax matters

### 1. Overview of eligibility

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The Tax Act gives you special protection for disclosures about a breach of any Australian tax law or misconduct in relation to tax affairs where all of the following conditions are satisfied:

- (a) you are a person to whom the tax protections apply, being a person identified in Section 4 of the Policy;
- (b) you report the matter to a Whistleblower Protection Officer or to any of the Eligible Disclosers identified in section 5 (each, a **Company Recipient**), the Commissioner of Taxation (**Commissioner**), or a lawyer for the purpose of obtaining legal advice or representation in relation to a disclosure; and
- (c) if the disclosure is made to:
  - (i) a Company Recipient, you:
    - (A) have reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of National Intermodal or an associate of National Intermodal; and
    - (B) consider that the information may assist the Company Recipient to perform functions or duties in relation to the tax affairs of National Intermodal or an associate of National Intermodal; or
  - (ii) the Commissioner, you consider that the information may assist the Commissioner to perform functions or duties in relation to the tax affairs of National Intermodal or an associate of National Intermodal.

### 2. What protections are available?

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The protections given by the Tax Act when the above conditions are met are as follows:

- (a) protection from civil, criminal and administrative legal action relating to your disclosure;
- (b) protection from detriment (or threat of detriment) engaged in on the belief or suspicion that you have made, may have made, propose to make or could make a disclosure, and certain rights to compensation for damages caused by such detriment;
- (c) protection of your identity, unless you consent to the disclosure or where:
  - (i) the disclosure is only to the extent reasonably necessary for the effective investigation of the allegations raised in your disclosure;
  - (ii) the concern is reported to the Commissioner or the Australian Federal Police; or
  - (iii) the concern is raised with a lawyer for the purpose of obtaining legal advice or representation;
- (d) where the disclosure was made to the Commissioner, non-admissibility of the reported information in criminal proceedings or in proceedings for the imposition of a penalty (except where the proceeding relates to the veracity of the information); and
- (e) unless you have acted unreasonably, protection from any adverse costs-order in legal proceedings relating to the disclosure.