



Whistleblower Manual

CDC-MAN-LE002

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1. Introduction

1.1 Purpose

Calibre Diona is committed to creating and maintaining an open working environment in which directors, employees (whether they are full-time, part-time or casual), contractors and consultants can raise concerns regarding actual or suspected unethical, unlawful or undesirable conduct.

The Board of Calibre Diona (Board) recognises that any genuine commitment to detecting and preventing illegal and other undesirable conduct must include a mechanism whereby employees and others can report their concerns freely and without fear of reprisal or intimidation. The Whistleblower Manual provides such a mechanism and encourages the reporting of such conduct.

Unethical, unlawful or undesirable conduct is referred to in this Manual as Misconduct.

Misconduct and other terminology used in this Manual are defined in [Definitions](#).

The purpose of this Manual is to:

- Encourage directors, employees, contractors and consultants to report an issue if they genuinely believe a person or persons have breached Calibre's Business Conduct Manual, policies or the law.
- Demonstrate Calibre's commitment to a fair workplace and outline the process for managing matters of Misconduct.
- Protect individuals who, in good faith, report Misconduct which they reasonably believe to be corrupt, illegal or unethical on a confidential basis, without fear of reprisal, dismissal or discriminatory treatment.
- Assist in ensuring that matters of Misconduct and/or unethical behaviour are identified and dealt with appropriately.

1.2 Scope

This Manual applies to all Calibre Diona and its wholly owned operating subsidiaries' directors, employees, (whether they are full-time, part-time or casual), contractors and consultants, current and past.

This Manual must be read in conjunction with the Business Conduct Manual (CDC-MAN-LE001).

1.3 Variations to this Manual

Any variation to this Manual must be authorised by the Calibre Diona Company Secretary before submission to the Board for approval.

2. Definitions

Table 1: Abbreviations, Terms and Definitions

Abbreviation / Term	Definition
ASIC	Australian Securities & Investments Commission

Abbreviation / Term	Definition
Detriment	<p>Detriment includes (without limitation) any of the following:</p> <ul style="list-style-type: none"> • dismissal of an employee; • injury of an employee in his or her employment; • alteration of an employee’s position or duties to his or her disadvantage; • discrimination between an employee and other employees of the same employer; • harassment or intimidation of a person; • harm or injury to a person, including psychological harm; • damage to a person’s property; • damage to a person’s reputation; • damage to a person’s business or financial position; • any other damage to a person.
Eligible Whistleblower	<p>An individual is an “Eligible Whistleblower” if, in relation to Calibre, the individual is, or has been:</p> <ul style="list-style-type: none"> • an officer or an employee of the regulated entity; • an individual who is an associate of the regulated entity; • an individual who (or, an employee of a person that) supplies services or goods to the regulated entity (whether paid or unpaid); • a relative of an individual referred to above; • a dependant of an individual referred to above, or of such an individual’s spouse. <p>And, whether anonymously or not, makes, or attempts to make, a report in connection with Misconduct and where the Whistleblower wishes to avail themselves of protection against reprisal for having made the report.</p>
IA	Internal Audit
Investigation	<p>A search of evidence connecting or tending to connect either a person or a body corporate with conduct that infringes the laws of jurisdictions within which Calibre Calibre Diona operates, including but not limited to criminal law, industrial relations or employment law, environment law, competition & consumer law, corporations law and associated regulations, work health and safety laws and regulations and/or the policies and standards set by Calibre.</p>
MD	Managing Director

Abbreviation / Term	Definition
Misconduct	<p>All Calibre Calibre Diona directors, employees, contractors and consultants are encouraged to report any genuine concerns that they believe constitute a breach of Calibre’s Business Conduct Manual, policies or the law. Matters that should be reported under this PolicyManual, whether actual or suspected, may include:</p> <ul style="list-style-type: none"> • Dishonest, fraudulent, corrupt or unlawful conduct or practices. • Misleading or deceptive conduct, including conduct or representations that amount to improper or misleading accounting or financial reporting practices. • Conduct or any proposed conduct, bid, proposal, offer, contract, product or other aspect of Calibre’s business that breaches the provisions of competition and consumer legislation in all States and Territories in Australia and the relevant laws in countries Calibre Calibre Diona does business with. • Coercion, harassment or discrimination by, or affecting, any person in Calibre. • A breach of Calibre’s Business Conduct Manual. • Conduct within Calibre’s control that is a significant danger to the environment. • Conduct endangering the health and safety of any person or persons regardless of whether or not the conduct has been reported to management. • Any action taken against, or harm suffered by, a person as a result of making a report under this PolicyManual. • Any action that constitutes an offence against any other law of the Commonwealth. • Any other conduct or act that may cause loss to Calibre Calibre Diona or may otherwise be detrimental to its interests.
WIO	Whistleblower Investigations Officer
WPO	Whistleblower Protection Officer

3. Responsibilities

3.1 Whistleblower Protection Officer (WPO)

The WPO is a designated Calibre Diona representative tasked with the responsibility of protecting and safeguarding the interests of Whistleblowers within the meaning of this Manual. The WPO will have access to financial, legal, communication and operational advisers as required and to the Board. The WPO is the Calibre Diona Company Secretary who will take the relevant actions required under this Manual.

3.2 Whistleblower Investigations Officer (WIO)

The WIO is a designated Calibre Diona representative tasked with the responsibility of conducting preliminary investigations into reports received from a Whistleblower. The role of the WIO is to investigate the substance of the complaint to determine whether there is evidence in support of the matters raised or, alternatively, to refute the report.

The WIO will be appointed by the WPO on a case by case basis, depending on the nature of the report. The WIO will be an independent party who is not associated with the area under investigation.

4. Manual Details

4.1 What Should be Reported Under this Manual?

All Calibre Diona directors, employees, contractors and consultants are encouraged to report Misconduct they have reasonable grounds to suspect constitutes a breach of Calibre’s Business Conduct Manual, policies or the law. Examples of matters that should be reported under this Manual, whether actual or suspected, are outlined in Section 4.2.

4.2 Reporting Misconduct

If a Calibre Diona director, employee, contractor or consultant becomes aware of an issue or behaviour they have reasonable grounds to suspect constitutes a breach of Calibre Diona's Business Conduct Manual, policies or the law, then the following reporting mechanisms are available.

4.2.1 Internal Reports

Whistleblowers may wish to discuss the matter informally with their direct manager or local People and Capability (P&C) Manager first to determine whether an incident of Misconduct has occurred. This is considered to be a good time to clarify the incident, ask questions and become familiar with the process. At all times, discussions will remain confidential.

Where informal discussion is not regarded as appropriate, or where the Whistleblower does not feel comfortable in doing so, or where the Whistleblower has previously done so and believes no action has been taken, the Whistleblower may contact the WPO directly to discuss the incident.

4.2.2 External Reports

Calibre Diona is committed to ensuring its personnel behave in an open, accountable, and ethical manner. To create and preserve that environment, Calibre Diona provides an external Whistleblower framework in which directors, employees, contractors and consultants can report concerns regarding actual or suspected misconduct, or unlawful behaviour.

4.2.2.1 Calibre Diona Whistleblower Hotline

The Calibre Diona Whistleblower Hotline is an external independent Whistleblower Service provided by Stopline.

Contact Details

Australia (Toll Free)	1300 30 45 50
New Zealand or in other international locations (Reverse Charge)	+61 3 9811 3275.
Email (Global)	calibrediona@stopline.com.au
Postal (Global)	Calibre Diona Group c/o Stopline, Locked Bag 8, Hawthorn VIC 3122

These calls or other communications will be treated seriously and dealt with in a sensitive and confidential manner. The Stopline team is experienced in dealing with Whistleblower related matters and reports, and can be contacted 24 hours a day, 7 days a week.

The Stopline primary call takers are available by telephone from Monday to Friday between 8am and 6pm AEST/AEDT. After that time calls will be answered by 'first response' call takers who will take enough detail to allow follow up by our primary staff or escalate the issue with Stopline on-call staff. Where a matter requires urgent attention, Stopline require that Calibre Diona Group provide disclosure contacts who are also available to be 'on-call' to facilitate an immediate response or assessment regardless of time received.

All Calibre Diona directors, employees, contractors and consultants, are encouraged to report anything which they suspect may be a breach of Calibre Diona internal policies or the law. A Whistleblower can request to remain anonymous and is entitled to be protected from any harassment or persecution as a result of the information provided.

Disclosures can be made overtly or anonymously. Stopline allows individuals who wish to remain anonymous to access Stopline and to check the status of their disclosure using a unique number and password system. This system also provides the opportunity for appropriate feedback to be given and any further issues to be clarified with the person making the allegation. Those wishing to remain totally anonymous have no hesitation in contacting us on multiple occasions regarding specific incidents. Stopline will obtain details and prepare a report which is forwarded to the WPO for action or referral to the WIO.

All reports under this Manual will be treated seriously and will be investigated appropriately.

4.2.2.2 Australian Securities & Investments Commission

Where internal discussion is not regarded as appropriate, or where the Whistleblower does not feel comfortable in doing so, or where the Whistleblower has previously done so and believes no action has been taken, the Whistleblower may contact the ASIC directly to discuss incidents regarding:

- misconduct;

- an improper state of affairs or circumstances; or
- a breach of the law by the company or organisation or an officer or employee of the company or organisation.

4.3 Reporting Non-Compliance Outside the Company

It is Calibre's aim to ensure that directors, employees, contractors and consultants do not feel the need to discuss Calibre's company concerns outside of Calibre, however, nothing in this Manual should be interpreted as restricting a director, employee, contractor or consultant from raising issues or providing information to an external party in accordance with any relevant law, regulation or standard.

4.4 Investigation

All reports of Misconduct will be treated seriously and be the subject of a thorough investigation with the objective of locating evidence that either substantiates or refutes the claims/allegations made by the Whistleblower. Investigations are to be undertaken by the WIO.

The WIO will respond to all concerns raised and report to the WPO.

4.4.1 Investigation Process

Following a report of Misconduct, either internally or externally, the following procedure is to be followed:

- The internal report or Stopline report is to be forwarded to the WIO by the WPO.
- The WIO is to review the internal report or the Stopline report and determine the appropriate manner of investigation, and then inform the WPO (who is required to inform the Whistleblower) of how the investigation will proceed.
- The WIO is to determine what resources are needed and secure access to those resources, including, where necessary, the assistance of other employees or external professional help (including lawyers, accountants, forensic analysts or operational experts).
- The WIO plans and conducts the investigation.
- The WIO is to consider process/control improvements (risk assessments, audits, etc.).
- The WIO prepares an Investigation Report and forwards the Investigation Report to the WPO.
- The WPO advises and debriefs the Whistleblower.

4.5 Reporting of Investigation Findings

At the end of the investigation, the WIO will report all findings to the WPO who will, in conjunction with the Calibre Diona Managing Director (MD) and Calibre Diona Internal Audit (IA), determine the appropriate response (unless those officers are the subject of the investigation, in which case such report shall be made directly to the Chairman of the Calibre Diona Audit, Business Risk & Compliance Committee). This response will address any unacceptable conduct and take action to prevent any future occurrences of the same Misconduct.

All investigations, proceedings and outcomes will be reported to the Calibre Diona Audit, Business Risk and Compliance Committee.

Where allegations of unacceptable conduct made against another person cannot be substantiated, that person will be advised accordingly and will be entitled to continue in their role as if the allegations had not been made.

4.6 Whistleblower Anonymity

The identity of the Whistleblower will be kept strictly confidential by the MD, WPO, WIO, IA, and Stopline unless:

- The person making the report consents to the disclosure.
- The disclosure is required by law.
- The disclosure is necessary to prevent or lessen a serious threat to a person's health or safety.
- It is necessary to protect or enforce Calibre's legal rights or interests.

- It is necessary to defend any claims.

The Whistleblower may choose to:

- Remain completely anonymous to Calibre, Stopline and ASIC.
- Provide details regarding their identity only to Stopline.
- Provide details regarding their identity to both Calibre Diona and Stopline.
- Provide details regarding their identity only to ASIC.
- Provide details regarding their identity to both Calibre Diona and ASIC.

4.6.1 Whistleblower Protection

A Whistleblower who reports matters in good faith, provided he or she has not been involved in the Misconduct reported, will not be penalised or personally disadvantaged by reporting a matter. Calibre Diona will not tolerate any instances of Eligible Whistleblowers being subjected to any Detriment, or any threat of Detriment. A Whistleblower who believes he or she, or his or her family, has been the victim of any of the above, by reason of their status as a Whistleblower, should immediately report the matter to the WPO.

Where an incident of this nature occurs, the relevant disciplinary policies will apply. Any Calibre Diona employee, director, contractor or consultant who is found to have dismissed, demoted, harassed or discriminated against a Whistleblower, because of their status as a Whistleblower, may be subjected to disciplinary measures.

A Whistleblower who has been involved in the reported Misconduct may be provided with immunity or due consideration from Calibre Diona initiated disciplinary proceedings by agreement with Calibre. Calibre Diona however, has no power to provide immunity from criminal prosecution.

4.7 Protection for Mentioned Parties

Calibre Diona will ensure fair treatment of employees of the company who are mentioned in disclosures that qualify for Whistleblower protections, or to whom such disclosures relate.

An employee who believes he or she, or his or her family, has been the victim of dismissal, demotion, discrimination, or subject to any form of harassment and persecution, by reason of their status as in a Whistleblower complaint, should immediately report the matter to the WPO.

Where an incident of this nature occurs, the relevant disciplinary policies will apply. Any Calibre Diona employee, director, contractor or consultant who is found to have dismissed, demoted, harassed or discriminated against a Whistleblower, because of their status as a Whistleblower, may be subjected to disciplinary measures.

4.8 Feedback and Communication with the Whistleblower

Where possible, and assuming the identity of the Whistleblower is known, the Whistleblower will be kept informed of the outcome of the investigation of his or her report, subject to privacy and confidentiality considerations.

All Whistleblowers must maintain confidentiality of all such reports, and not disclose details to any person, unless required by law.

4.9 False Misconduct Reports

Where it is established by the WIO that the Whistleblower is not acting in good faith, or he or she has made a false report of Misconduct (including where the allegation has been made maliciously, vexatiously or without any basis), he or she will be subjected to disciplinary proceedings, including summary dismissal.

Protections for Whistleblowers do not apply to a disclosure of information to the extent that the information disclosed concerns a personal work-related grievance of the discloser; and does not concern detriment, or the threat of detriment, to the discloser.

Whilst not intending to discourage Whistleblowers from reporting matters of genuine concern, Whistleblowers 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 of the Whistleblower should be disclosed), and without material omission.

4.10 Documentation Retention and Confidentiality

All information, documents, records and reports relating to the investigation of a reported Misconduct will be confidentially stored and retained in an appropriate and secure manner.

This Manual will be published on the Calibre Diona's intranet housed on SharePoint and reviewed periodically by the Calibre Diona Board. This Manual has been drafted to comply with the *Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019*;

And following Australian standards:

- AS 8004–2003 (Whistleblower Protection Programs for Entities).
- AS 8001–2008 (Fraud and Corruption Control).

5. References

Table 2: Document References Useful in Performing Procedure

Document number	Document Title
	Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019
AS 8001–2008	Fraud and Corruption Control
AS 8004–2003	Whistleblower Protection Programs for Entities
CDC-MAN-LE001	Business Conduct Manual
CDC-POL-LE001	Business Conduct Policy