LINX CARGO CARE GROUP

Whistleblower Policy

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1. Purpose

LINX Cargo Care Group Holdings Pty Ltd and its Related Bodies Corporate (**LINX**), as defined under the Act, is committed to providing a mechanism for whistleblowers to report actual or suspected misconduct in relation to LINX's activities and to have those concerns investigated in a timely and confidential manner.

In Australia, the *Corporations Act 2001* (Cth) (the **Act**) provides certain people with legal rights and protections as whistleblowers and requires LINX to have a whistleblower policy that addresses the protections under that Act. In New Zealand, the Protected Disclosures (Protection of Whistleblowers) Act 2022 also provides protection for disclosers of serious wrongdoing.

The purpose of this Policy is:

a) to encourage and enable eligible whistleblowers to raise concerns regarding any actual or suspected misconduct or improper state of affairs or circumstances on a confidential and, if desired, anonymous basis;

b) outline how LINX will protect and support eligible whistleblowers for raising such concerns; and

c) document and provide transparency regarding how reported concerns are received and, where appropriate, investigated by LINX.

2. When does this policy apply?

A person can raise such a concern under this Policy as an eligible whistleblower if that person is a current or former:

a) LINX employee (including a full time, part time, casual or fixed term employee);

b) LINX officer (including a director or secretary);

c) An associate of LINX; usually a person with whom the company or organisation acts in concert;

d) person who supplies services or goods to LINX, whether paid or unpaid (for example, contractors, consultants, suppliers, volunteers, service providers (or their employees); and

e) any relatives (including a parent, child or sibling), dependents or spouses (including a de facto partner) (or that spouse or de facto partner's dependants) of individuals listed above.

For the purposes of this Policy, each of the above persons are referred to as an **Eligible Person** and this Policy will be enlivened if an Eligible Person raises a concern of the kind referred to in section 3 of this Policy.

It is important to note that if a person does not fall into one of the above categories, anyone is still encouraged to raise a concern they might have through the channels outlined in this Policy and LINX will assess the concern raised.

Nothing in this Policy is intended to remove or dilute the LINX Human Resource (**HR**) team's responsibility to investigate or deal with grievances that are covered by existing HR policies and procedures. Concerns related

to areas of traditional HR oversight should be reported to your HR business partner and managed via existing HR protocols. This includes, but is not limited to, matters that are personal work-related grievances (see section 4).

If an Employee has any doubt as to the correct reporting channel or is not comfortable raising concerns through the HR processes, LINX encourages employees to raise those HR related concerns under this Policy and LINX Legal Counsel will assess the issue and decide how the concern should be investigated and dealt with.

The Policy should be read in conjunction with LINX's:

- Code of Conduct and Business Ethics; and
- Anti-Bribery and Corruption Policy.

This Policy supersedes all previous LINX Whistleblower Policies.

3. What can be reported?

This Policy addresses how Eligible Persons can report matters that they have reasonable grounds to believe or suspect amounts to misconduct or an improper state of affairs or circumstances in connection with LINX's operations (including its tax affairs). For the purposes of this Policy, this conduct is referred to as **Unacceptable Conduct.**

Unacceptable Conduct may include unacceptable or inappropriate conduct, except for any personal work-related grievance (see section 4), which meets any of the following criteria:

a. breaches LINX's Code of Business Conduct and Ethics;

b. is illegal, dishonest, fraudulent or corrupt;

c. is unethical, such as dishonestly altering LINX records or data, adopting questionable accounting practices;

d. is potentially damaging to LINX or Eligible Persons, such as unsafe work practices or substantial wasting of company resources;

e. may cause financial loss to LINX or damage its reputation or be otherwise detrimental to LINX's interests;

f. may cause serious harm to public health, safety or the environment or the health and safety of any Eligible Person;

g. involves a serious risk to the maintenance of the law, including the prevention, investigation and detection of offences and the right to a fair trial; and/or

h. involves any other kind of serious impropriety.

4. What does not constitute a whistleblower disclosure?

A concern that relates to a 'personal work-related grievance' does not constitute a whistleblower disclosure. A personal work-related grievance is defined in section 1317 AADA of the Act. It includes, but is not limited to:

a. an interpersonal conflict between the discloser and another employee;

b. a decision relating to the engagement, promotion or transfer of the discloser;

c. a decision relating to the terms and conditions of employment or engagement of the discloser; or

d. a decision to suspend or terminate the employment or engagement of the discloser.

A personal work-related grievance ultimately has implications for the discloser personally and does not have any other significant implications for LINX or relate to any conduct that is reportable under this Policy (as set out section 3).

Any other work-related grievances should instead be raised via the usual channels, in accordance with LINX's HR policies and procedures. However, if a personal work-related grievance concerns a matter that is deemed to be Unacceptable Conduct under this Policy, would have significant implications for LINX, or relates to a person suffering from, or being threatened with detriment for making a report under this Policy, it should still be reported in accordance with this Policy.

5. Making a protected disclosure about Unacceptable Conduct

There are a number of channels through which a person can report Unacceptable Conduct under this Policy:

a. **EthicsPoint**: Eligible Persons are encouraged to make disclosures about Unacceptable Conduct or suspected Unacceptable Conduct using the EthicsPoint Reporting Hotline and/or web portal. EthicsPoint is a reporting hotline and web portal operated by an independent and impartial third-party company called EthicsPoint (a business owned by Navex Global that LINX has engaged to provide services of an independent body to handle whistleblower complaints).

   Contact details for the EthicsPoint Reporting Hotline are set out in section 10.

b. **Whistleblower Contacts**: If the Eligible Person prefers not to make a disclosure about Unacceptable Conduct via the EthicsPoint Reporting Hotline (the **Hotline**), they may contact any of the individuals listed in Appendix 1.

5.1 What happens when I contact the Hotline?

Where an Eligible Person contacts the Hotline to discuss suspected unacceptable conduct, EthicsPoint will make a record of all of the relevant data provided by the Eligible Person. The Eligible Person will have the option of either identifying themselves or remaining anonymous.

EthicsPoint will refer the matter and provide a copy of its records in relation to the matter to LINX Legal Counsel (via Brookfield Internal Audit) for confidential investigation or, if reasonably necessary, other form of enquiry.

If the Eligible Person has chosen to remain anonymous to LINX but has identified themselves to EthicsPoint, no identifying information will be included in the EthicsPoint report to LINX.

For further information about making reports anonymously, please refer to section 8.

5.2 Confidentiality of a whistleblower's identity

There are specific and limited circumstances where an Eligible Person can have their disclosure protected under the *Australian Corporations Act 2001* (Cth) or *New Zealand's Protected Disclosure (Whistleblowers Act) 2022*.

In Australia, the disclosure of information relating to Unacceptable Conduct qualifies for certain protection where:

- the disclosure is made by an Eligible Person to the Australian Securities and Investments Commission (ASIC), LINX's external auditor or a member of the external audit team, a director, secretary or senior manager of LINX or the Hotline;
- the disclosure is made to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to disclosure protections under the Act;
- the Eligible Person making the disclosure provides their name prior to disclosing the information;
- the Eligible Person has reasonable grounds to suspect that the Unacceptable Conduct has or may have breached the Corporations Act.

Where information is disclosed by an Eligible Person in accordance with the above criteria, the person receiving the information must not tell anyone other than ASIC, the Australian Prudential Regulation Authority or the Australian Federal Police (or another person provided that the Eligible Person who has made the report has provided their consent for the information to be disclosed):

- the identity of the person making the disclosure; or
- any information which will enable the identification of the person making the disclosure.

For protected disclosures in New Zealand under the *Protected Disclosure (Whistleblowers Act) 2022*, please see Appendix 2.

6. Investigation

6.1 Who investigates a report?

LINX Legal Counsel will co-ordinate the investigation of reports of suspected Unacceptable Conduct. Depending on the nature of the report, the investigation team may include any one or more of the following:

- Divisional Managers or their designated representatives;
- Senior HR personnel;
- Independent Investigators; and/or
- The relevant Legal Counsel or a legal team representative.

Any of the above persons will only be asked to investigate a matter if they can do so in an impartial manner.

6.2 How is an investigation conducted?

The person(s) appointed to investigate the report will be required to follow LINX procedures for handling a complaint. This would normally involve:

- Undertaking a fair, independent and discreet investigation into the substance of the report to determine whether there is evidence to support the matters raised;
- Respecting individual confidentiality for both the whistleblower and the person(s) under investigation (see section 8 for further information on confidentiality);
- Collecting all available relevant data and seeking to verify the reported information;
- Observing the rules of natural justice and procedural fairness, including discussions with any relevant persons, affording them the opportunity to respond to any allegations made against them and put forward any issues they wish to have considered;
- Proceeding with due care and appropriate speed; and
- Consulting or informing employee representative bodies as required.

Where the Eligible Person initiating the report has identified themselves, a member from the investigating team would likely begin by contacting that person. However, their identity would not be made known to other parties without the specific consent of the Eligible Person or in the circumstances set out in section 5.

7. Outcome of Investigations

7.1 What happens after an investigation?

At the end of the investigation, LINX Legal Counsel will report the investigation team's findings to the relevant Chief Executive. The report will remain the property of LINX and will not be provided to the person who makes the report or any other person to whom the report relates.

Findings will be made on the balance of probabilities, and it will be either that the allegations are:

(a) Fully substantiated;

(b) Partially substantiated (for example, if one but not all allegations are substantiated);

(c) Not able to be substantiated; or

(d) Unsubstantiated.

Where the Eligible Person has chosen not to be anonymous, once the investigation is completed, feedback will be provided to the Eligible Person initiating the matter. This feedback will explain the findings and actions taken to the fullest extent possible within commercial, legal and confidentiality constraints.

Where the Eligible Person initiating the matter chooses to remain anonymous, alternative arrangements will be made for providing feedback of the outcome of the investigation to that person through EthicsPoint.

7.2 Further action following investigation

Where an investigation identifies misconduct or inappropriate conduct, LINX may take appropriate disciplinary action in its discretion. This may include, but is not limited to, terminating or suspending the employment or engagement of a person(s) involved in such conduct. If an investigation finds that criminal activity is likely to have occurred, LINX may also report the matter to the police and/or other regulatory authorities.

A person who has committed or been involved in Unacceptable Conduct will not be immune from disciplinary action merely because they have reported the Unacceptable Conduct in accordance with this Policy. However, the person's conduct in making the report is likely to be taken into account in determining what disciplinary action is appropriate.

8. Protecting Confidentiality and Privacy

8.1 Will my report be treated confidentially?

LINX will ensure that any records relating to a report of suspected Unacceptable Conduct are stored securely and are able to be accessed only by authorised staff.

Inappropriate disclosure of:

- The identity of an Eligible Person who has made a report of suspected Unacceptable Conduct;
- Information from which the identity of the reporting person could be inferred; or
- The identity of the person(s) under investigation,

(beyond the approved investigating team – see section 6.1) will be regarded as a potential breach of this Policy and will be dealt with in accordance with LINX's HR procedures.

8.2 Will I be protected if I make a report?

LINX is committed to protecting and respecting the legal rights of any Eligible Person who reports suspected unacceptable conduct in good faith.

LINX will implement measures to protect all Eligible Person(s) who report Unacceptable Conduct from detriment, which includes but is not limited to, dismissal from employment, injury in their employment, altercation of their position or duties to their disadvantage, discrimination, harassment or intimidation, harm or injury to them (including psychological harm), and damage to their property, reputation, business or financial position or any other damage to them.

LINX will not tolerate any reprisals, discrimination, threats, harassment, intimidation or victimisation against any person suspected of making a report of suspected unacceptable conduct, or against that person's colleagues, employer (if a contractor) or relatives. Any such retaliatory action will be treated as serious misconduct and will be dealt with in accordance with LINX's disciplinary procedures.

8.3 How will I be supported?

The Hotline is available 24/7 for any persons covered by this Policy to discuss their individual matters.

All LINX support services, including the Employee Assistance Program (EAP) will be available to Eligible Persons, which is a free and confidential counselling service. EAP can be contacted on 1800 808 374.

8.4 Can I make a report anonymously?

As described above, anonymous reports of suspected Unacceptable Conduct may be made to EthicsPoint. However, for an anonymous report to be investigated it must contain sufficient information to form a reasonable basis for concluding that further investigation of the matter is warranted.

As noted in section 5.2, there are certain statutory protections provided under the *Corporations Act 2001 (Cth)* and in New Zealand, the *Protected Disclosures (Protection of Whistleblowers) Act 2022* to persons who report suspected inappropriate conduct, provided that, the person making the report provides their name either to EthicsPoint or LINX (or both).

An Eligible Person who reports their concerns to EthicsPoint but wishes to remain anonymous to LINX is still entitled to rely on the statutory protection provided under the Act if they also meet the other conditions described in section 5.2and in New Zealand, the *Protected Disclosures (Protection of Whistleblowers) Act 2022*, if they also meet the other conditions described in **Appendix 2.**

8.5 Privacy Issues

To the extent that any of the information recorded by EthicsPoint on LINX's behalf constitutes "personal information" about the caller under applicable privacy laws, it should be noted that:

- The purpose of the collection of that information is to assist LINX to respond to issues raised by the caller and to protect or enforce LINX's legal rights or interests or to defend any claims;
- Personal information may be used for the primary purpose for which it was collected or for any related secondary purpose that could reasonably be expected; and
- Personal information may be disclosed as described under section 5.2.

LINX's will not collect Sensitive Information without the consent of the person to whom it relates unless the collection is required by law, is necessary to prevent or lessen a serious and imminent threat to the person's (or another person's) life or health or is necessary in relation to legal proceedings (current, anticipated or potential).

Sensitive Information means information or an opinion about a person's racial or ethnic origin, political opinions, membership of a political association, religious beliefs or affiliations, philosophical beliefs, memberships of a profession or trade, membership of a trade union, sexual orientation, criminal record or health.

8.6 Fair Treatment

LINX will ensure fair treatment of Employees who qualify for protection under this Policy. This will be done by ensuring that:

- Employees are not disadvantaged as a result of utilising this Policy;
- All matters will be dealt with consistently by following this Policy;
- All decision makers, investigators or eligible recipients under this Policy are consistent;
- No decision makers, investigators or eligible recipients under this Policy are biased and, if a circumstance of bias arises, the applicable person is removed from the process; and
- Raising Unacceptable Conduct is promoted in the workplace, by promoting LINX's values.

9. Policy Review

9.1 Reports provided under this Policy

EthicsPoint will provide reports containing a description of the nature of a call made. In the compilation of these reports the identity of any person who has made a report under this Policy in good faith or any information which may enable that person to be identified will not be disclosed. The status of investigations pertaining to these calls will be provided to:

- The relevant Chief Executive and LINX Counsel, on a quarterly basis; and
- The Board, on a quarterly basis.

In recognising the requirements of the rules of natural justice, the name(s) of the person(s) under investigation will not be included in the reports to the above listed Committees (unless deemed appropriate by LINX Counsel) until the investigation has been completed and the breach confirmed.

9.2 Review of this Policy and Program

LINX Legal Counsel will use the reports provided under this Policy to monitor and regularly review the effectiveness of the program described in this Policy.

Amendments to this Policy and/or the program described in this Policy will be made when and as required.

10. Contact Details

10.1 Contacting the Hotline

LINX (via Brookfield) has outsourced the provision of a confidential reporting hotline to Navex Global (operator of EthicsPoint).

The Hotline can be contacted as follows:

- Australia: Phone – 1800 152 863;
- New Zealand: Phone – 0800 443 938; or
- Online (web): www.brookfield.ethicspoint.com

11. How the Policy will be Made Available

This Policy, along with all LINX policies and procedures referred to herein, can be found on LINX's intranet site.

Hard copies of this Policy will also be made available at each individual LINX work-site. Where possible, this Policy will be displayed on noticeboards.

Appendix 1 – Whistleblower Contacts

The following list identifies people you may wish to contact should you not feel comfortable reporting an incident through the standard line management channels.

Role	Name	Email/Web Address	Phone Number
Chief Executive LINX Port Services	Vince Trotter	v.trotter@linxcc.com.au	+61 429 001 874
Chief Executive C3NZ & Pedersen	Gavin Hudson	gavin@pedersen-group.co.nz	+64 274 413 448
Legal Counsel	Roslyn Lewis	r.lewis@linxcc.com.au	+61 455 407 703
General Manager-HR/IR-Port Services	Andrea Ryan	a.ryan@linxcc.com.au	+61 439 165 218
EthicsPoint	Hotline	www.brookfield.ethicspoint.com	1800 152 863 (AU) or 0800 443 938 (NZ)

Appendix 2 – Protected Disclosures in New Zealand

There are specific and limited circumstances where an individual who is a **Discloser** (any past or present employee, homeworker, secondee, contractor or volunteer of the organisation) can have their disclosure of information relating to unacceptable conduct which amounts to "serious wrongdoing" under New Zealand's Protected Disclosures (Protection of Whistleblowers) Act 2022 protected. Serious wrongdoing includes any act, omission or course of conduct in (or by) any organisation that:

- creates serious risk to public health, public safety, the health and safety of any individual or the environment;
- breaks the law or is a serious risk to the maintenance of the law (including the prevention, investigation, detection of offences or the right to a fair trial);
- is unlawful, corrupt or involves an irregular use of public funds or public resources;
- is oppressive, unlawfully discriminatory, or grossly negligent or grossly mismanaged by an employee (if public sector organisation) or a person performing a function or duty exercising a power on behalf of a public sector organisation or the government.

Disclosure of serious wrongdoing qualifies for certain protection where:

- The disclosure is made in good faith by a Discloser in accordance with this Policy, through the normal communication channels or as appropriate to the Hotline or one of the "Whistleblower Contacts" referred to in Annexure 1.

If the person making the disclosure believes on reasonable grounds that the Whistleblower Contacts are or may be involved in the serious wrongdoing, or the Whistleblower Contacts, by reason of any relationship or association with a person who is or may be involved in the serious wrongdoing, are not people to whom it is appropriate to make the disclosure, the person may make the disclosure in writing to the Chairperson of the LINX entity that they are employed by, in the first instance.

The person to whom the information is disclosed shall commence an investigation of the reported conduct in accordance with this Policy.

A disclosure of serious wrongdoing may also be made to an external, "appropriate authority", though this should only occur if the person making the disclosure believes on reasonable grounds that:

- the Chief Executive of the LINX entity that the person making the disclosure is employed by is or may be involved in the serious wrongdoing;
- that immediate disclosure to the appropriate authority is justified by reason of the urgency of the matter or some other exceptional circumstances; or
- there has been no action on the matter to which the disclosure relates within 20 working days of the date the disclosure was made.

The following bodies are external, "appropriate authorities" to whom disclosures may be made:

- The head of any public sector organisation;
- Any officer of New Zealand parliament;
- The membership body of a particular profession, trade, or calling with the power to discipline its members; and
- (As examples) Any person or body as listed in Schedule 2 of the *Protected Disclosures (Protection of Whistleblowers) Act 2022*.

A Discloser may also make the disclosure to another person, as long as they do so on a confidential basis and for the purposes of seeking advice about how to make a protected disclosure in accordance with the Protected Disclosures (Protection of Whistleblowers) Act 2022, though disclosures to the media are not protected under this Act.

LINX will not disclose information that might identify the Discloser making a protected disclosure under the Protected Disclosures (Protection of Whistleblowers) Act 2022 unless:

- The Discloser making the report consents in writing to the disclosure;
- The disclosure is required by law; or
- The investigator believes that disclosure of the identifying information is essential:
- to the effective investigation of the allegations in the protected disclosure;
- to prevent serious risk to public health or public safety, the health or safety of any individual or the environment; or
- having regard to the principles of natural justice.

Provided any disclosure is made honestly, in good faith, for the purpose of initiating or facilitating an investigation and in accordance with this Policy, the person making the disclosure shall not be subject to retaliation, victimisation or any disciplinary action by LINX or any civil or criminal prosecution in respect of that disclosure.