

INTERNAL



# Whistleblower Policy

## CORP-LEG-POL-G-0017

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Functional Manager: Group General Counsel and Company Secretary

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To be communicated with during reviews and revisions of this document

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**All references in this document should be checked for project specific versions which will override.**

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## 1 Purpose

Clough Limited and its subsidiaries (**Clough**) is committed to the highest standards of conduct and ethical behaviour in its business activities.

Clough encourages the disclosure of any instances of suspected unethical, illegal, fraudulent or undesirable conduct involving its business activities, and provides protections to enable the disclosure of potential non-compliances with Clough's values without fear of unfavourable treatment.

The purpose of this Whistleblower Policy (**Policy**) is to:

- encourage disclosure of conduct that is not acceptable to Clough; and
- provide information on how disclosures can be made, how disclosures will be investigated and the protections available to people who legitimately disclose conduct covered by this Policy.

## 2 Policy Application

### 2.1 Scope

Clough encourages its current and former directors, officers, employees, contractors and suppliers (and their relatives and dependents) (**Clough Stakeholders**) to disclose conduct that does not fundamentally align with Clough's values. Examples of the types of conduct covered are set out in clause 2.2 below.

Clough Stakeholders who disclose Reportable Conduct are referred to as **Whistleblowers** for the remainder of this Policy.

It is important to note disclosures:

- that relate solely to personal work-related grievances and do not fall within the categories of conduct in clause 2.2 below; or
- made by Clough's customers,

are not protected under the Australian Whistleblower laws<sup>1</sup> or this Policy. However, depending on the nature of the disclosure, other protections may be available under Clough's policies.

### 2.2 Reportable Conduct

**Reportable Conduct** covered by this Policy includes, but is not limited to:

- illegal conduct, such as theft, willful property damage, harassment, intimidation and violence or threatened violence;
- fraud or corrupt conduct, such as bribes, kickbacks or misappropriation of funds;
- failure to comply with legal or regulatory requirements;
- financial or tax irregularities;
- unethical conduct that contravenes Clough's Code of Conduct, such as altering Clough's records or compromising the integrity of Clough's systems; and
- engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure, is suspected to have made or is planning to make a disclosure under this Policy.

To be eligible for protection under the Whistleblower laws and this Policy, the reported disclosure must be based on reasonable grounds.

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<sup>1</sup> Part 9.4AAA *Corporations Act 2001* (Cth)

### 3 Disclosing Reportable Conduct

#### 3.1 Who can a disclosure be made to?

Clough has several channels for disclosing Reportable Conduct under this Policy and disclosures can be made using your own name or anonymously.

To ensure appropriate escalation and timely investigation under this Policy, Clough requests that disclosures are made to any of its **Whistleblower Contact Officers** listed below:

- Head of Human Resources;
- Group General Counsel and Company Secretary; or
- Chief Executive Officer.

Whistleblower Contact Officers can be contacted:

- by phone: (08) 9281 9281;
- by email: [compliance@clough.com.au](mailto:compliance@clough.com.au);
- by post: Level 9 Alluvion, 58 Mounts Bay Road, Perth WA 6000  
(marked to the attention of the one of the Whistleblower Contact Officers).

While Clough's preference is for disclosures to be made to the Whistleblower Contact Officers, under the Whistleblower laws a disclosure can also be made to officers, senior managers and auditors of Clough. Alternatively, a disclosure can be made to Clough's Ethics Hotline, operated by KPMG FairCall (**Ethics Hotline**), as set out in clause 3.2 below.

#### 3.2 Ethics Hotline

Whistleblowers can make a confidential disclosure by contacting the Ethics Hotline, which is available 24 hours a day, seven days a week. The Ethics Hotline can be contacted:

- by phone: 1800 500 965 (toll free within Australia)  
refer to **Annexure A** for the in-country numbers if outside Australia;
- by email: [faircall@kpmg.com.au](mailto:faircall@kpmg.com.au);
- by internet: [www.kpmgfaircall.kpmg.com.au/Clough](http://www.kpmgfaircall.kpmg.com.au/Clough); or
- by post: The FairCall Manager, KPMG Forensic, PO Box H67, Australia Square, SYDNEY NSW 1213

### 4 How are Whistleblowers protected?

Whistleblower Contact Officers are responsible for maintaining the confidentiality of Whistleblowers and ensuring Whistleblowers are not subjected to any unfavourable treatment.

#### 4.1 Protection of identity and confidentiality

A Clough Stakeholder who intends to make an anonymous disclosure under this Policy may also request via the Ethics Hotline for special protection measures if their identity is likely to be readily inferred from the disclosure.

If a Whistleblower makes a disclosure under this Policy, the Whistleblower Contact Officers and Clough will take steps to ensure the Whistleblower's identity is protected from disclosure (unless the Whistleblower otherwise requests).

Whistleblower Contact Officers, Ethics Hotline officers and any other person with knowledge of a disclosure must not reveal a Whistleblower's identity unless:

- the Whistleblower consents;
- disclosure is required by law;

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- the disclosure is reported to the Australian Securities and Investments Commission (**ASIC**), the Australian Prudential Regulation Authority (**APRA**), the Tax Commissioner (**ATO**) or the Australian Federal Police; or
- the disclosure is raised with a lawyer for the purpose of obtaining legal advice or representation.

Whistleblower Contact Officers may only disclose information that is likely to lead to the identification of a Whistleblower where one of the exceptions above apply, or it is reasonably necessary for Clough to investigate a disclosure, and reasonable steps are taken to reduce the risk that the Whistleblower's identity will be revealed.

Any disclosure of a Whistleblower's identity or information likely to reveal a Whistleblower's identity by a Whistleblower Contact Officer or Clough will be on a strictly confidential basis. Clough will also ensure that any records relating to the disclosure are stored securely and can only be accessed by authorised personnel directly involved in accessing or investigating the Reportable Conduct.

#### **4.2 Protection against unfavourable treatment**

Clough is committed to ensuring Whistleblowers and anyone who participates in or conducts an investigation into Reportable Conduct is treated fairly and not subjected to unfavourable treatment. Unfavourable treatment can include, but is not limited to, dismissal, demotion, harassment, discrimination, disciplinary action, threats, injury or other detrimental conduct connected with making a disclosure or making further disclosures during the course an investigation.

#### **4.3 Consequence of non-compliance**

Clough will not tolerate any form of unfavourable treatment directed against a Whistleblower, anyone who raises a concern on reasonable grounds or anyone who participates in or conducts an investigation under the Policy. Any unfavourable treatment or failure to comply with the confidentiality requirements of this Policy, will be regarded as a serious violation of Clough's Code of Conduct.

A breach of the obligations in this clause 4 can also result in civil penalties and, in extreme cases, criminal sanctions for both Clough and any individuals who have breached these obligations.

#### **4.4 How to report non-compliance**

If a Whistleblower or anyone involved in an investigation under this Policy believes they have been subject to unfavourable treatment or have not received due legal protections, they can contact:

- a Whistleblower Contact Officer; or
- the Ethics Hotline.

Alternatively, the Whistleblower or person involved in the investigation can contact their own legal advisor or regulatory bodies such as ASIC, APRA or the ATO.

### **5 Investigating Reportable Conduct**

All investigations into Whistleblower disclosures will be conducted professionally and in strict confidence.

#### **5.1 Internal reports**

Disclosures made to Whistleblower Contact Officers will be investigated in a fair, objective and discrete manner in accordance with Clough's procedure for handling complaints and disciplinary issues. This typically involves:

- appointing an impartial person to conduct the investigation. Investigations will not be conducted by a person implicated in the Reportable Conduct;
- promptly commencing the investigation and proceeding with appropriate speed;
- implementing measures to protect confidentiality, which include putting in place a formal confidentiality arrangement with any third party who is engaged to conduct an investigation;
- collecting and analysing documentary and oral evidence that relates to the disclosure;
- observing the rules of procedural fairness; and
- where requested, updating the Whistleblower on the status of the investigation (subject to commercial, legal and confidentiality constraints).

Once the investigation has been completed, a report will be prepared and the investigation findings will be provided to senior management for their review and action as appropriate. The identity of the Whistleblower will be redacted from the report and findings unless they have consented to the disclosure of their identity.

## **5.2 Ethics Hotline reports**

If a Whistleblower makes disclosure through the Ethics Hotline, the Ethics Hotline operator will make a record of all relevant information provided by the Whistleblower. To allow Clough to investigate the conduct, it is important that all reports, whether or not they are anonymous, include sufficient information about the alleged undesirable conduct.

The Ethics Hotline will then refer the disclosure, along with the information provided by the Whistleblower, to Clough's Group General Counsel and Company Secretary (or his delegate) who will determine whether it is appropriate to commence an investigation. If an investigation is deemed necessary, it will be conducted in accordance with the clause 5.1 above.

The Whistleblower will receive a unique reference from the Ethics Hotline, comprising a report number and personal identification number. This unique reference can be used by the Whistleblower to discretely access the status of the investigation, including when it is concluded.

## **5.3 What if I am involved?**

A Whistleblower who has committed or is involved in undesirable conduct will not be immune from disciplinary action under Clough's policies. However, the Whistleblower's voluntary disclosure is likely to be taken into consideration in determining the appropriate action.

## **6 Policy Availability**

This Policy is available on Clough's intranet for employees and other persons who have access to the intranet. It can also be accessed externally on Clough's website.

Clough Stakeholders can contact Clough's Group General Counsel and Company Secretary directly for further information and guidance on this Policy.

## **7 Policy Review**

Clough will monitor and review the effectiveness of the protections set out in the Policy at least annually and may amend it from time to time.

**Annexure A**

<b>Country</b>	<b>Hotline Number</b>	<b>Language</b>
Indonesia	001 803 61 547	English
Singapore	800 6167099	English
Malaysia	1 800 81 8648	English
Papua New Guinea	(Reverse Charges) +61 2 9335 8785	English
South Africa	+2780 033 3910	English
Korea	00798 611 3452	English
United Kingdom	0808 234 7091	English
United States	1844 202 0966	English
Canada	1844 874 4045	English
Mongolia	(Reverse Charges) +61 9335 8785	English

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