



## WHISTLEBLOWER POLICY

<b>Document No.</b>	IMS-POL-005	<b>Version</b>	1.2
<b>Version Date</b>	21 April 2020		
<b>Policy Owner</b>	Chief Executive Officer		
<b>Approval Authority</b>	Board of Directors		
<b>Last Review Date</b>	New		
<b>Next Review Date</b>	November 2020		
<b>Published Externally</b>	No		

### 1. OBJECTIVE

Within the Sea Swift Group (See section 11.d for Listed entities) (“Sea Swift” or the “Company”) we conduct our business based on the principles of fairness, honesty, openness, integrity and respect. It is our policy to support and encourage eligible Whistleblowers to report and disclose improper or illegal activities, and to fully investigate such reports and disclosures. We strive to address any complaints that allege acts or attempted acts of interference, reprisal, retaliation, threats, coercion or intimidation against those who report, disclose or investigate improper or illegal activities and to protect those who come forward to report such activities. This policy also applies to all subsidiaries of Sea Swift.

Sea Swift is committed to fostering a culture where our staff, community and stakeholders feel safe to speak up on matters that involve wrongdoing. Our Code of Conduct and other Internal Documents (see section 11, Internal Documents) emphasises the importance of speaking up and taking reasonable steps to address behaviour that is inconsistent with Sea Swift’s organisational values.

The objectives of this Whistleblower Policy are to:

- provide a clear framework for you to understand how Sea Swift will support you under this policy and the guidelines in reporting of Reportable Conduct (see section 2 for the definition of Reportable Conduct);
- ensure that any reports of Reportable Conduct are dealt with appropriately, and that you have access to Whistleblower Protection Officers (see section 4, Making a Report);
- provide you with a clear understanding of Sea Swift’s procedures for receiving, handling and investigating allegations of Reportable Conduct so that you will feel safe in expressing your concerns;

- create and maintain a working environment that encourages and provides reasonable protections to Whistleblowers (see section 11 for the definition of Whistleblower) who report a concern under this policy so that they are not subject to Detrimental Conduct;
- provide you with an understanding regarding your rights to have your identity kept confidential to the extent possible, subject to legal and regulatory requirements; and
- provide details as to how feedback will be provided regarding the progress and/or outcome of any investigations.

## 2. MATTERS THE POLICY APPLIES TO AND SCOPE

This policy applies where an Eligible Person makes a disclosure of Reportable Conduct to a Whistleblower Protection Officer in accordance with section 4 of this policy. Eligible Persons include any current or former employees of Sea Swift, as well as our suppliers (see section 11 for the definition of Eligible Person).

Reportable Conduct means any conduct in relation to Sea Swift that is illegal, unacceptable or undesirable, or the concealment of such conduct, which includes but is not limited to conduct that:

- is against the law or results in a failure by Sea Swift to comply with any legal obligation;
- is unethical or breaches Sea Swift's policies, protocols or Code of Conduct;
- is dishonest, fraudulent or corrupt;
- amounts to coercion, harassment, victimisation or discrimination;
- amounts to money laundering or terrorism financing;
- is misleading or deceptive conduct of any kind (including under competition laws, and conduct or representations which amount to improper or misleading accounting or financial reporting practices either by, or affecting, Sea Swift);
- is potentially damaging to Sea Swift or an Eligible Person, including unsafe work practices, environmental damage, health risks, risks to public safety or substantial wasting of corporate resources;
- may cause financial loss to Sea Swift or damage its reputation or be otherwise detrimental to Sea Swift or its interests;
- involves financial reporting or transactions that amounts to tax evasion; or
- involves any other serious impropriety.

Reportable Conduct may not involve a breach of a particular law but will still be subject to this policy, where for example, the misconduct may cause harm or is prohibited by Sea Swift's Code of Conduct or other Internal Documents or indicates a significant risk to public safety.

This Whistleblower Policy replaces all previous versions of the policy, and will be available on our intranet and Sea Swift's website.

## 3. MATTERS NOT COVERED BY THIS POLICY

Personal Work-Related Grievances are not Reportable Conduct and are not covered under this policy. They should be reported to your manager or HR Manager in accordance with relevant Internal Documents.

Personal Work-Related Grievances means a grievance about any matter in relation to a staff member's current or former employment that has implications for that person personally and that does not have broader implications for Sea Swift. For example:

- an interpersonal conflict between the discloser and another staff member;
- a decision relating to the engagement, transfer or promotion of a staff member;
- a decision to suspend or terminate the engagement of a staff member, or otherwise to discipline a staff member; and
- a decision relating to disciplinary action of a staff member.

See Annexure A for when a personal work-related grievance still qualifies for protection.

## **4. MAKING A REPORT**

### **4.1 GENERAL REPORTING PROCESS**

Sea Swift would like to identify and address any wrongdoing within the organisation as early as possible. We strongly encourage all Eligible Persons to report any Reportable Conduct or suspected Reportable Conduct using the reporting mechanisms set out in this section 4.

All internal Eligible Persons are encouraged to first report any matters of concern to Sea Swift directly, in the first instance to either the General Manager or HR Manager.

When you wish to report any Reportable Conduct under this policy, you will be expected to do your best to ensure that the report is:

- a) factually accurate;
- b) complete from first-hand knowledge; and
- c) if possible or available, provide documentary evidence.

However, you may still be eligible for protection under this policy in the event that your disclosure is found to be inaccurate or incomplete.

If you would like more information about making a report, you can contact a Whistleblower Protection Officer.

### **4.2 INTERNAL REPORTING – WHISTLEBLOWER PROTECTION OFFICERS**

Where an internal Eligible Person does not feel comfortable raising the matter with the General Manager or HR Manager, or where an internal Eligible Person has made a report but no action has been taken within a reasonable time, a report can then be made to a Whistleblower Protection Officer in accordance with this section 4.2 (see section 11 for the definition of Whistleblower Protection Officer).

You can make contact with a Whistleblower Protection Officer in person, by telephone or by email (see section 11). The Whistleblower Protection Officer is responsible for:

- a) protecting Whistleblowers from being victimised as a result of reporting;
- b) maintaining your confidentiality, where relevant, and as required by law;
- c) reviewing and dealing with any complaints of Detrimental Conduct or any complaints you may have regarding how your disclosure was handled; and

- d) escalating the matter to the Whistleblower Investigation Officer.

## **5. LEGAL PROTECTIONS AVAILABLE TO WHISTLEBLOWERS**

### **5.1 ANONYMITY AND CONFIDENTIALITY**

If you wish to make a disclosure to a Whistleblower Protection Officer, you can do so anonymously so that only the relevant Whistleblower Protection Officer knows your identity. You may choose to remain anonymous, including during any investigation or after any investigation is finalised. You may also refuse to answer questions you feel could reveal your identity. Whilst you are encouraged to share your identity, because it will make it easier for Sea Swift to address your disclosure, you are not required to do so.

However, if you choose to report Reportable Conduct anonymously through a Whistleblower Protection Officer, there may be some practical limitations for Sea Swift in conducting the investigation.

Responding to your report may be difficult unless sufficient information is provided, and we will not be able to provide you with the same level of practical support if we do not know who you are. We ask that you at least provide us with a way to contact you.

All information received from you will be treated confidentially and sensitively. We will not disclose any particulars of a report that would suggest or reveal your identity unless:

- a) you give consent to share that information;
- b) the disclosure is required by law (noting disclosure can now be made directly to the Australian Securities and Investments Commission (ASIC), the Australian Federal Police (AFP) or in the case of tax issues, directly to the Australian Taxation Office (ATO));
- c) the disclosure of the confidential information does not include your identity, is reasonably necessary for the purposes of investigating the conduct disclosed by the Whistleblower and all reasonable steps are taken to reduce the risk of you being identified; or
- d) the disclosure is made to a legal practitioner for the purposes of obtaining legal advice or legal representation;
- e) and in these cases, you will be advised prior to the disclosure.

Examples of how we protect confidentiality include:

- only sharing your identity with your consent;
- limiting access to information relating to your (see section 5.2);
- keeping information relating to your report in a secure location, accessible only by authorised personnel (see section 5.2).

### **5.2 PROTECTION OF FILES AND RECORDS**

All files and records created from an investigation under this policy will be retained under strict security and accessible only by authorised personnel.

Subject to law, the unauthorised release of information about Reportable Conduct to any person not involved in the investigation will be a breach of this policy and will be dealt with under Sea Swift's disciplinary procedures.

## 5.3 PROTECTION AGAINST DETRIMENTAL CONDUCT

Sea Swift will not tolerate any of forms of Detrimental Conduct against you or any of the people who are involved in an investigation of a Whistleblower disclosure. We will take reasonable steps to protect you against such behaviour. Any such retaliatory action will be treated as serious misconduct and will be dealt with in accordance with our disciplinary procedures.

Examples of steps we may take to protect you from detriment include:

- protecting the confidentiality of your identity;
- where appropriate, performing risk assessments of the potential risk of detriment to you; and
- maintaining open communication between you and the Whistleblower Protection Officer, where able.

Any conduct listed above will be a contravention of the Corporations Act 2001 (CT) (Corporations Act) and the Taxation Administration Act 1953 (Cth) (TAA) and the perpetrator may be liable to civil or in some circumstance's criminal penalties. The Corporations Act and the TAA also provide additional protections for disclosures by people who make them in accordance with the provisions of that legislation.

## 5.4 PROTECTIONS PROVIDED BY LAW

Nothing in this policy is intended to restrict you from disclosing Reportable Conduct, providing information to, or communicating with a government agency, law enforcement body or regulator in accordance with any relevant law or regulation. Attached to this policy is a table of additional legislative protections that apply to you, in addition to the rights and protections available under this policy.

## 6. HOW SEA SWIFT WILL HANDLE REPORTS

A Whistleblower Investigation Officer will be responsible for investigating the substance and validity of any report regarding Reportable Conduct made under this policy (whether reported internally or externally) as soon as possible after the matter has been reported.

The Whistleblower Protection Officer and the Whistleblower Investigation Officer cannot be the same person. The two appointees will operate independently of each other.

Following receipt of a disclosure, the Whistleblower Investigation Officer will carry out a preliminary review of the disclosure by the Whistleblower and consider whether it qualifies for protection and decide whether the allegation of Reportable Conduct should be investigated taking into account Internal Documents, legal and governance issues. While not all Whistleblower Disclosures will necessarily lead to an investigation, they will be assessed and a decision made as to whether they should be investigated.

Subject to confidentiality, if the disclosure relates to:

- a) one of the Whistleblower Protection Officers, that person will not be nominated as the Whistleblower Investigation Officer in this process; and
- b) the remaining Whistleblower Protection Officers will consult with the Independent Chairperson of the Board to determine an appropriate approach.

While the scope and timeframe for any investigation differs depending on the report being examined, any investigations commenced will be conducted in a timely, objective and fair manner, and otherwise as is reasonable and appropriate having regard to the nature of the Reportable Conduct and the circumstances.

We may be unable to investigate your report (or practically limited in what we can do) if we cannot contact you or you do not agree to allowing an investigator to contact you. As a result, it is important for you to assist us by sharing your identity (so we can contact you) and allow us to share your identity for any investigation.

Where appropriate, a Whistleblower Investigation Officer may appoint an internal or external person to assist in the investigation of a matter raised in a report. An internal person will only be asked to investigate a matter if they can do so in an impartial manner.

## **7. ACTION FROM INVESTIGATIONS**

At the end of the investigation, the Whistleblower Investigation Officer must report their findings to the Whistleblower Protection Officer, who will then report back to the Independent Chairperson of Board. The Independent Chairperson will determine the appropriate response based on Sea Swift's policies and procedures contained in the Internal Documents. Responses to investigations will include rectifying any unacceptable conduct and taking any action required to prevent any future occurrences of the same or similar conduct. How the findings of the investigation are documented and reported, and what steps are taken, will depend on the nature of your report.

Disclosure of actual improper conduct or suspected offences reported can be disclosed by the Whistleblower Protection Officer to ASIC, or the AFP without revealing the Whistleblower's identity or if required by those regulated entities, the Whistleblower's identity may be disclosed to them.

## **8. FEEDBACK TO WHISTLEBLOWERS**

Sea Swift will provide feedback to the Whistleblower (where disclosures have not been made anonymously) regarding the progress or each stage of the investigation and the final outcome of the investigation of their report. This will be subject to considerations of the privacy and due process of those who are the subject of an investigation, the customary confidentiality practices of Sea Swift and may vary depending on the nature of the disclosure. There may be circumstances where it is not appropriate to provide details of the outcome to the Whistleblower.

If the Whistleblower is not a Sea Swift employee, then the same feedback procedures will apply once the Whistleblower has agreed in writing to maintain confidentiality in relation to any information provided regarding their report.

## **9. FAIR TREATMENT OF INDIVIDUALS MENTIONED IN A DISCLOSURE**

If you are the subject of an investigation under this policy:

1. you are entitled to be informed as to the substance of any adverse comment that may be included in a report or other document arising out of any such investigation;

2. you will be given a reasonable opportunity to put your case to the Whistleblower Investigation Officer who is investigating the report;
3. disclosures will be handled confidentially, where it is practical and appropriate in the circumstances;
4. and investigations will be undertaken in a thorough, objective, fair and independent and manner.

## 10. REVIEW

Sea Swift will review and update this policy and the processes and procedures in this policy no later than every two years.

Version	Author	Board approval date
1.0	Chief Executive Officer	17 December 2019
1.1	Chief Executive Officer	13 March 2020 (By Chair of ARC – Grace Tang)
1.2	Chief Executive Officer	21 April 2020

## 11. DEFINITIONS

**a) Detrimental Conduct** means conduct that causes or threatens detriment to another because they think you made or plan to make a report (or are involved in the investigation of a report). Examples of Detriment Conduct include discrimination, causing physical or psychological harm, damaging property and varying an employee’s role or duties. Detriment Conduct does not include action taken to manage unsatisfactory work performance.

**b) Eligible Person** means:

- i. all officers and employees; and
- ii. suppliers (including employees of suppliers) and associates,

of Sea Swift, including former Eligible Persons, or a relative, dependant, spouse or dependant of a spouse, of one of the above.

**c) Internal Documents** means Sea Swift’s policies and guidelines, including:

- i. Code of Conduct Policy;
- ii. Grievance Procedures
- iii. Negative Workplace Behaviour and Equal Opportunity Procedure;
- iv. Disciplinary Procedure.

**d) Sea Swift Group of Companies** comprises the following entities:

- i. Sea Swift (Holdings) Pty Ltd
- ii. Sea Swift (Finance) Pty Ltd
- iii. Sea Swift Pty Ltd
- iv. Sea Swift (NT) Pty Ltd

- v. Perkins Maritime Pty Ltd
- vi. Perkins Lady Jan Pty Ltd
- vii. QGIF Taylor Holdco Pty Ltd
- viii. QGIF Taylor Bidco Pty Ltd

**e) Whistleblower** means an Eligible Person who makes a disclosure of Reportable Conduct in accordance with this policy.

**f) Whistleblower Protection Officer(s)** means the person or persons appointed by Sea Swift from time to time, who at the date of this policy are:

- i. HR Manager;
- ii. Chief Executive Officer;
- iii. Chief Operating Officer;
- iv. Chief Financial Officer; and
- v. Independent Chairperson.

Contact details are available via [Sea Swift's Intranet](#).

**g) Whistleblower Investigation Officer** means one of the appointed Whistleblower Protection Officers, to whom a disclosure of the Reportable Conduct being investigated was not made and has been nominated to investigate the disclosure.

**h)** A reference to '**You**', '**you**' or '**your**' is reference to a Whistleblower or someone considering making a disclosure.

**i)** A reference to '**We**', '**us**' or '**our**', is a reference to Sea Swift

## ADDITIONAL LEGISLATIVE PROTECTIONS

You are encouraged to speak up under this policy and report any Reportable Conduct or suspected Reportable Conduct under the reporting mechanism set out in section 4 of this policy.

All internal and external Eligible Persons are encouraged to first report any matters of concerns to Sea Swift directly. For internal employees, reports can be made:

- a) to the General Manager or HR Manager; or
- b) to a Whistleblower Protection Officer.

If you make a “protected disclosure” to any of these people you will be entitled to legal protections under the law and under Sea Swift’s Whistleblower Policy.

However, the law offers protections in other cases (e.g. you can report potential misconduct to people other than those listed above). If you make a “protected disclosure” under the law that does not comply with Sea Swift’s Whistleblower Policy, you will still be entitled to the legal protections (Please see Section 2 of the Whistleblower Guidelines of this Annexure A).

Please contact a Whistleblower Protection Officer if you would like more information about legal protections.

## PROTECTED DISCLOSURES

Certain information that is disclosed to certain people or organisations is protected by law. To qualify for protection under the Corporations Act or the TAA, an Eligible Person must make a disclosure about the following disclosable matters directly to one of the following Recipients. Disclosures may be made anonymously and still be protected by law.

Information reported or disclosed	Recipient of disclosed information
<p><b>General disclosable matters</b></p> <ul style="list-style-type: none"> <li>• Information about actual or suspected misconduct, or an improper state of affairs or circumstances in relation to Sea Swift or a related body corporate</li> <li>• Information that Sea Swift or a related body corporate or any officer or employee of Sea Swift or a related body corporate has engaged in conduct that:               <ul style="list-style-type: none"> <li>○ contravenes or constitutes an offence against certain legislation<sup>1</sup> ;</li> <li>○ represents a danger to the public or the stability of, or confidence in, the financial system; or</li> <li>○ constitutes an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more</li> </ul> </li> </ul>	<p><b>Recipients for any general disclosable matters</b></p> <ul style="list-style-type: none"> <li>• A person authorised by Sea Swift to receive protected disclosures – e.g. Whistleblower Protection Officers under this policy (see section 4)</li> <li>• An officer or senior manager of Sea Swift or a related body corporate</li> <li>• An auditor, or a member of an audit team conducting an audit, of Sea Swift or a related body corporate</li> <li>• An actuary of Sea Swift or a related body corporate</li> <li>• ASIC, APRA or another Commonwealth body prescribed by regulation</li> <li>• A legal practitioner for the purpose of obtaining legal advice or legal representation (even if the matter turns out not to relate to one of the listed general disclosable matters)</li> </ul>

<sup>1</sup> Being the *Corporations Act 2001*, the *ASIC Act 2001*, the *Banking Act 1959*, the *Financial Sector (Collection of Data) Act 2001*, the *Insurance Act 1973*, the *Life Insurance Act 1973*, the *National Consumer Credit Protection Act 2009*, the *Superannuation Industry (Supervision) Act 1993*, or an instrument made under one of those Acts, tax laws, or an offence against any Commonwealth law punishable by imprisonment for 12 months or more.

<i>Note that "personal work-related grievances" are not protected disclosures under the law, except as noted below</i>	
<b>Tax-related disclosable matters</b> <ul style="list-style-type: none"> <li>Information about misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of Sea Swift or an associate, which the employee considers may assist the recipient to perform functions or duties in relation to the tax affairs of Sea Swift or an associate</li> </ul>	<b>Recipients for any tax-related disclosable matters</b> <ul style="list-style-type: none"> <li>A person authorised by Sea Swift to receive reports of tax-related disclosable matters</li> <li>An auditor, or a member of an audit team conducting an audit, of Sea Swift</li> <li>A registered tax agent or BAS agent who provides tax services or BAS services to Sea Swift</li> <li>A director, secretary or senior manager of Sea Swift</li> <li>An employee or officer of Sea Swift who has functions or duties that relate to the tax affairs of Sea Swift</li> <li>A legal practitioner for the purpose of obtaining legal advice or legal representation</li> </ul>
<b>Further tax-related information</b> Information that may assist the Commissioner of Taxation to perform his or her functions or duties under a taxation law in relation to Sea Swift	<b>Recipients for any further tax-related information</b> <ul style="list-style-type: none"> <li>Commissioner of Taxation</li> <li>A legal practitioner for the purpose of obtaining legal advice or legal representation</li> </ul>

The information reported does not need to involve a contravention of a particular law. Personal Work-Related Grievances are not protected by the Corporations.

In limited circumstances, the law also protects certain disclosures made to a journalist or a member of the Parliament of the Commonwealth or a State or Territory in "emergency" and "public interest" situations. If you are seeking to make such a report, it is important you understand the criteria that must be met, which include:

- that a report to ASIC or APRA has already been made;
- (in the case of a 'public interest' report) at least 90 days have passed and you have reasonable grounds to believe that no action is being taken, or (in the case of an 'emergency' report) you have reasonable grounds to believe the report concerns a substantial and imminent danger to health, safety or the environment; and
- you give the body you made the report to written notice that you intend to make a 'public interest' or 'emergency' report.

You may wish to contact a lawyer about whether the criteria have been met prior to making such a report.

## PERSONAL WORK-RELATED GRIEVANCES

Legal protection for personal work-related grievances are only available under the law in limited circumstances. A disclosure of a personal work-related grievance will remain protected if, in summary:

- it concerns detriment to you because you have or may be considering speaking up;
- is a mixed report that includes information about Reportable Conduct or that is otherwise protected by law; or
- it is made to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the law about Whistleblowers.

Under the law, a grievance is not a 'personal work-related grievance' if it:

- has significant implications for an entity regulated under the law that do not relate to the discloser;

- concerns conduct, or alleged conduct, in contravention of specified corporate and financial services laws, or that constitutes an offence punishable by 12 months or more imprisonment under any other Commonwealth laws; or
- concerns conduct that represents a danger to the public or financial system.

## **SPECIFIC PROTECTIONS AND REMEDIES**

Where a disclosure is protected by the Corporations Act or the TAA the confidentiality protection (see section 5.1) and the protection against Detrimental Conduct (see section 5.3) will also apply under those Acts. It is illegal to share the identity, or information that is likely to lead to the identification, of the Whistleblower except in accordance with the exceptions described in section 5.1.

Additional legislative protections may also be available, including but not limited to:

- compensation for loss, damage or injury suffered as a result of Detrimental Conduct;
- an injunction to prevent, stop or remedy the effects of the Detrimental Conduct;
- if the Detrimental Conduct wholly or partly resulted in the termination of an employee's employment, reinstatement of their position; and
- any other order the court thinks appropriate.

You are also protected from the following in relation to a protected disclosure you make:

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

However, you will not have immunity for any misconduct you have engaged in that is revealed in a disclosure.

If you think one of these protections has been breached, you should raise this with a Recipient so we can investigate and address your concern. You can also contact a regulator such as ASIC, APRA or the ATO, or you may wish to contact a lawyer.

# WHISTLEBLOWER GUIDELINES

## 1 WHISTLEBLOWER PROTECTION REFORMS

At Sea Swift we conduct our business based on the principles of fairness, honesty, openness, integrity and respect. Sea Swift is committed to fostering a culture where our staff, community and stakeholders feel safe to speak up on matters that involve wrongdoing.

Accordingly, our Whistleblower Policy, Code of Conduct and other Internal Documents emphasise the importance of speaking up and taking reasonable steps to address behaviour that is inconsistent with Sea Swift's organisational values.

These Guidelines should be read together with Sea Swift's Whistleblower Policy which sets out:

- Sea Swift's procedures for Sea Swift's Whistleblower Protection Officers, Whistleblower Investigation Officer and other directors or senior managers for receiving, handling and investigating allegations reporting of 'Reportable Conduct'; and
- the protections and rights available to Whistleblowers in a manner consistent with the Whistleblower Policy.

Any terms that are not defined in these Guidelines have the same meaning as in the Whistleblower Policy.

## 2 DISCLOSURES MADE BY ELIGIBLE PERSONS

All internal Eligible Persons are encouraged to first report any matters of concern to Sea Swift directly.

Sea Swift would like to identify any wrongdoing within our organisation as early as possible. Therefore, we encourage you to speak up under the Whistleblower Policy and report any Reportable Conduct or suspected Reportable Conduct under the reporting mechanism set out in section 4 of the Whistleblower Policy.

For internal employees, reports can be made:

- a) to the General Manager or HR Manager; or
- b) a Whistleblower Protection Officer.

If you make a 'protected disclosure' to any of these people (or a person listed in Annexure A of the Whistleblower Policy), you will be entitled to legal protections under the law and under Sea Swift's Whistleblower Policy. These protections are set out in section 5 and Annexure A of the Whistleblower Policy and include:

- a) your right to make any disclosure anonymously and for identifying information you provide to be treated confidentially;
- b) all files and records created from an investigation under the Whistleblower Policy will be retained under strict security and accessible only by authorised personnel;
- c) Sea Swift will take all reasonable steps to protect you against Detrimental Conduct; and
- d) in addition to the protections available under the Whistleblower Policy, there are a number of legal protections set out in Annexure A of the policy that apply to protected disclosures (such as

civil penalties for breach of confidentiality and criminal penalties for victimisation of threatened victimisation of a Whistleblower).

Please contact a Whistleblower Protection Officer if you would like more information about legal protections.

### **3 DISCLOSURES MADE TO ELIGIBLE RECIPIENTS**

While the Whistleblower Policy encourages Eligible Persons to first report matters of any concerns to the direct manager or to one of the Whistleblower Protection Officers, disclosure of Reportable Conduct can also be made to a number of other people in Sea Swift, such as directors and senior officers (see Annexure A of the Whistleblower Policy).

Accordingly, if you receive what you understand to be a disclosure of Reportable Conduct, you must:

- a) ask the Eligible Person if they wish to report the matter in accordance with the Whistleblower Policy; and
- b) confirm that they consent to the relevant information being passed on to the appropriate Whistleblower Protection Officer and/or the External Whistleblower Service.

Please note that:

- a) If consent is not provided, you cannot disclose the identity of the Eligible Person or any information that could lead to the identification of the Eligible Person. If you do so, there are legislative protections available to that person, such as compensation for loss or injury that person may suffer as a result of any Detrimental Conduct that may follow a breach of confidentiality. Please see Section 2 of the Whistleblower Guidelines for specific protections and remedies available to eligible Whistleblowers.
- b) There are circumstances where you are permitted to disclose information regarding Reportable Conduct or suspected Reportable Conduct without the consent of the Eligible Person, for example where the disclosure is made to a legal practitioner for the purposes of obtaining a legal advice or legal representation (See section 5.1 of the Whistleblower Policy for further information on permitted disclosures).
- c) If consent is provided, then you may disclose the information and identity of the Eligible Person to:  
A Whistleblower Protection Officer under the Whistleblower Policy, being:
  - i. HR Manager;
  - ii. Chief Executive Officer;
  - iii. Chief Operating Officer;
  - iv. Chief Financial Officer and
  - v. Independent Chairperson.

### **4 HOW SEA SWIFT WILL HANDLE REPORTS**

Once a disclosure of Reportable Conduct is made under the Whistleblower Policy, the Whistleblower Investigation Officer will be responsible for investigating the substance and validity of any internal or external report.

Please note that the Whistleblower Protection Officer and the Whistleblower Investigation Office should not be the same person. The two appointees should operate independently of each other.

Following receipt of a disclosure, the Whistleblower Investigation Officer will:

- a) carry out a preliminary review of the disclosure by the Whistleblower;
- b) consider whether it qualifies for protection; and
- c) decide whether the allegation of Reportable Conduct should be investigated taking into account all Internal Documents, legal and governance issues.

The investigation will be conducted in an objective and fair manner, and otherwise as is reasonable and appropriate having regard to the nature of the Reportable Conduct and the circumstances.

## **5 ACTIONS FROM INVESTIGATIONS**

At the end of the investigation:

- a) the Whistleblower Investigation Officer must report their findings to the Whistleblower Protection Officer, who will then report back to the Independent Chairperson of the Board of Directors; and
- b) the Independent Chairperson will determine the appropriate response based on Sea Swift's policies. Responses to investigations will include rectifying any unacceptable conduct and taking any action required to prevent any future occurrences of the same or similar conduct.

## **6 MATTERS NOT COVERED BY THESE GUIDELINES**

Personal Work-Related Grievances are not Reportable Conduct and are not covered under the Whistleblower Policy or these Guidelines. They should be reported to your manager or HR representative in accordance with relevant Internal Documents. For further details on Personal Work-Related Grievances please refer to section 3 and Annexure A of the Whistleblower Policy.

## **7 CORPORATE GOVERNANCE**

Whistleblower reports are a standing item on the Board of Directors agenda. In addition, the CEO will escalate reports of Reportable Conduct to the Independent Chairperson of the Board as appropriate based on materiality.

Whistleblower Protection Officers will provide reports to the Chief Executive Officer, on a regular basis as determined by the Chief Executive Officer, which contain a summary of the number and type of Whistleblower incident reports and a description of the nature and results of any investigation conducted as a result of a reported incident or complaint.

These reports will be made on a confidential basis, without disclosing the identity of the Eligible Person, or any information that is likely to lead to the identification of that Eligible Person.

A consolidated report will be provided to the Board annually. The Board will use these reports to monitor and review the effectiveness of the protection program described in the Whistleblower Policy and these guidelines and to improve the Company's processes and practices.

## 8 TRAINING AND REVIEWS

Sea Swift will ensure that employees are made aware of the Whistleblower Policy through induction and regular training (annually). This may be delivered in person or online. Training will also be provided to Eligible Recipients, and the Whistleblower Policy and these Guidelines will be reviewed and updated no later than every two years.

Version	Author	Board approval date
1.0	Chief Executive Officer	17 December 2019
1.1	Chief Executive Officer	13 March 2020 (By Chair of ARC – Grace Tang)
1.2	Chief Executive Officer	21 April 2020

### Sea Swift Group of Companies

QGIF Taylor Holdco Pty Ltd  
QGIF Taylor Bidco Pty Ltd  
Sea Swift (Holdings) Pty Ltd  
Sea Swift Finance Pty Ltd  
Sea Swift Pty Ltd  
Sea Swift (NT) Pty Ltd  
Perkins Lady Jan Pty Ltd  
Perkins Maritime Pty Ltd