

## 1. Introduction

Sunwater is committed to:

- Fostering an ethical and transparent culture and Sunwater values and encourages any person who considers they have witnessed suspected misconduct or other disclosable matter, to come forward and make a disclosure; and
- Ensuring that any person who makes a public interest disclosure (PID) or Whistleblower Disclosure about, or to, Sunwater is provided the protection to which they are entitled under the *Public Interest Disclosure Act 2010* (Qld) (**PID Act**) and *Corporations Act 2001* (Cth) respectively.

Public Interest Disclosures

A **PID** (under the PID Act) is a particular type of disclosure that can be made:

- About 'public interest information'
- By a present Sunwater employee (or in certain cases, a member of the public)
- To a 'proper authority'

Whistleblower Disclosures

A disclosure (under the *Corporations Act 2001*) (Whistleblower Disclosure) is a particular disclosure that can be made:

- where the discloser (Whistleblower) has reasonable grounds to suspect that the information concerns misconduct, or an improper state of affairs or circumstances, about Sunwater or its related entities (including conduct that constitutes an offence against certain legislation)
- By a person who is or has been:
  - a Sunwater officer or employee
  - an individual who supplies goods or services to Sunwater (whether paid or unpaid)
  - an employee of a person that supplies goods or services to Sunwater (whether paid or unpaid);
  - an individual who is an associate of the regulated entity, or
  - a relative or dependent of any of the above persons (or of their spouse).
- To the persons outlined in this policy Section 2.

## 2. Purpose

The purpose of this policy is to encourage the making of a PID or Whistleblower Disclosure about Sunwater's operations, to ensure that such disclosures are properly assessed, if necessary, appropriately managed and to provide protection to a Discloser from Reprisals and Victimisation.

The related procedure ensures that Sunwater has in place, and implements, appropriate procedures to comply with the requirements imposed on Sunwater as a Government Owned Corporation under the *Public Interest Disclosure Act 2010* (Qld) (**PID Act**) and the Public Interest Disclosure Standards and the *Corporations Act 2001* (Cth).

This policy is designed to complement normal communication channels between managers/supervisors and Sunwater Employees. Sunwater Employees are encouraged to continue to raise appropriate matters at any time with their managers/supervisors if it is a matter that can be resolved by the relevant manager/supervisor.

Disclosures may be made to:

- A senior manager in Sunwater (i.e. a General Manager or above)
- The Company Secretary (PID and Whistleblower Coordinator)

- The Chief Executive Officer (CEO)
- A member of the Sunwater Board
- Whistleblower Hotline (independently managed)
- an auditor, or member of an audit team conducting an audit of Sunwater

Sunwater Employees can confidentially and anonymously report all suspected breaches of the Sunwater Code of Conduct such as Corrupt Conduct or other types of wrongdoing. All cases are assessed and investigated where required, followed by appropriate disciplinary action depending on the outcome of the investigation. All suspected Corrupt Conduct matters are referred to the Crime and Corruption Commission (CCC).

The Company Secretary is the Sunwater 'PID and Whistleblower Coordinator' and the owner of this policy and the related procedures.

The Company Secretary may engage internal or external assistance to perform the Company Secretary's responsibilities as the PID and Whistleblower Coordinator. This can include the appointment of an investigator, appointment of a decision maker, or both, to assist to manage and deal with disclosures.

This policy should be read in conjunction with the Sunwater *Public Interest Disclosure Procedure* and the Sunwater *Whistleblower Procedure* (as appropriate).

### 3. Key Principles

When a PID and/or Whistleblower Disclosure is reported to Sunwater, Sunwater commits to:

- properly assess and where appropriate, deal with the disclosure (including for example investigating the disclosure)
- treat the disclosure confidentially
- protecting the discloser from Reprisal and Victimisation
- where required, take action on any wrongdoing in relation to the disclosure
- keep the Discloser informed of the progress and outcome of the investigation (if required and to the extent possible).

#### 3.1. Confidentiality

Under the PID Act and the Corporations Act, there are obligations on Sunwater and any person gaining Confidential Information as part of a disclosure, to keep the identity of a Discloser and the information provided confidential, except where it is necessary to discharge a function under any law or legal proceedings and/or when it is unlikely that a Reprisal will be taken.

This obligation to maintain confidentiality dictates the involvement of others strictly on a 'need to know' basis only. A Sunwater Employee who has made a PID or Whistleblower Disclosure in accordance with this policy must maintain the confidentiality of that disclosure to ensure that the process is not compromised. Disclosure may, however, be made to other Employees who are authorised to know of the disclosure, or who are involved in the investigation process (where this is otherwise permitted).

It may be a breach of this Policy if a person makes a record of, or intentionally or recklessly discloses information received in the administration of a PID or Whistleblower investigation to anyone, except when authorised under this Policy or the relevant Procedure.

#### 3.2. Support and protection

Sunwater will take appropriate steps to protect individuals who are involved in a PID and/or Whistleblower Disclosure process from Reprisal and Victimisation. This applies equally to a

Discloser and to a Subject Officer. An Employee should not suffer any form of detriment as a result of being involved in a PID or Whistleblower Disclosure including:

- unfair treatment
- harassment
- intimidation
- victimisation
- unjustified disciplinary action
- unlawful discrimination
- any other adverse action.

The PID Act and Corporations Act each contain offences in relation to Reprisals and Victimisation.

See the Sunwater *Public Interest Disclosure Procedure* and the Sunwater *Whistleblower Procedure* for details on how Sunwater protects Disclosers and Subject Officers.

### 3.3. Rights of Subject Officers

A Subject Officer will be afforded natural justice (also known as procedural fairness), including that they will be presumed to be innocent of any allegation until evidence is produced to the required standard of proof to show otherwise. A Subject Officer may utilise the services of the Employee Assistance Program. A Subject Officer may also seek assistance from their legal representative or union.

### 3.4. False or misleading information

It is a criminal offence under the PID Act to make a PID to intentionally provide information that is false or misleading. A Sunwater employee may also face disciplinary action if they deliberately disclose a matter that they know to be untrue.

## 4. Definitions

The following definitions apply in this policy:

Defined Term	Explanation
Confidential Information	<ol style="list-style-type: none"> <li>1. Includes – <ol style="list-style-type: none"> <li>a) information about the identity, occupation, residential or work address or whereabouts of a person – <ol style="list-style-type: none"> <li>i. who makes a public interest disclosure and/or Whistleblower Disclosure or</li> <li>ii. against whom a public interest disclosure or Whistleblower Disclosure has been made, and</li> </ol> </li> <li>b) information disclosed by a public interest disclosure or Whistleblower Disclosure, and</li> <li>c) information about an Employee’s personal affairs, and</li> <li>d) information that, if disclosed, may cause detriment to a person, and</li> </ol> </li> <li>2. does not include information publicly disclosed in a public interest disclosure made to a court, tribunal or other entity that may receive evidence under oath, unless further disclosure of the information is prohibited by law.</li> </ol>
Corrupt Conduct	<p>‘Corrupt Conduct’ (as defined under the <i>Crime and Corruption Act 2001</i>) means:</p> <ol style="list-style-type: none"> <li>1. conduct of a person, regardless of whether the person holds or held an appointment, that – <ol style="list-style-type: none"> <li>a) adversely affects, or could adversely affect, directly or indirectly, the performance of functions or the exercise of powers of –</li> </ol> </li> </ol>

Defined Term	Explanation
	<ul style="list-style-type: none"> <li>i. a unit of public administration, or</li> <li>ii. a person holding an appointment, and</li> </ul> <p>b) results, or could result, directly or indirectly, in the performance of functions or the exercise of powers mentioned in paragraph (a) in a way that –</p> <ul style="list-style-type: none"> <li>i. is not honest or is not impartial, or</li> <li>ii. involves a breach of the trust placed in a person holding an appointment, either knowingly or recklessly, or</li> <li>iii. involves a misuse of information or material acquired in or in connection with the performance of functions or the exercise of powers of a person holding an appointment, and</li> </ul> <p>c) would, if proved, be –</p> <ul style="list-style-type: none"> <li>i. a criminal offence, or</li> <li>ii. a disciplinary breach providing reasonable grounds for terminating the person's services, if the person is or were the holder of an appointment.</li> </ul> <p>To meet the definition of corrupt conduct, all three elements must be met (i.e. the effect of the conduct under a, the result of the conduct under b and which results in a criminal offence or a disciplinary breach under c).</p> <p>2. Corrupt conduct also means conduct of a person, regardless of whether the person holds or held an appointment, that</p> <ul style="list-style-type: none"> <li>a) impairs, or could impair, public confidence in public administration; and</li> <li>b) involves, or could involve, any of the following – <ul style="list-style-type: none"> <li>i. collusive tendering</li> <li>ii. fraudulent applications for licences, permits and other authorities under an Act necessary to protect – <ul style="list-style-type: none"> <li>A. the health and safety of persons</li> <li>B. the environment</li> <li>C. the use of the State's natural resources</li> </ul> </li> <li>iii. dishonestly obtaining benefits from the payment or application of public funds or the disposition of state assets</li> <li>iv. evading State taxes, levies, duties or fraudulently causing a loss of State revenue</li> <li>v. fraudulently obtaining or retaining an appointment; and</li> </ul> </li> <li>c) would, if proved, be – <ul style="list-style-type: none"> <li>i. a criminal offence</li> <li>ii. a disciplinary breach providing reasonable grounds for terminating the person's services, if the person is or were the holder of an appointment.</li> </ul> </li> </ul> <p>For the purposes of Sunwater, the behaviour need not necessarily be criminal to be subject to the operation of this policy.</p>
Discloser	A person who makes a PID and/or Whistleblower Disclosure.
Employee/s	This refers to employees engaged on a full time, part time, temporary or casual basis and includes a person engaged by Sunwater under a contract of service.
Subject Officer	The person (e.g. Employee or Director) who is the subject of allegations of wrongdoing made in the disclosure.
Sunwater	Sunwater Limited and its wholly owned subsidiaries
Public Interest disclosure ('PID' or 'qualifying disclosure')	A public interest disclosure under the PID Act.
Reprisal	Means causing, attempting or conspiring to cause, detriment to another person because, or in the belief that -

Defined Term	Explanation
	<p>(a) the other person or someone else has made, or intends to make, a public interest disclosure, or</p> <p>(b) the other person or someone else is, has been, or intends to be, involved in a proceeding under the PID Act against any person.</p> <p>Attempting to cause detriment includes an attempt to induce a person to cause detriment.</p>
Victimisation	It is an offence to victimise a discloser by causing detriment to the discloser because they made a disclosure. Victimisation may include dismissal, injury or prejudice to an employee in their employment, discrimination, harassment, intimidation, harm or injury (including psychological harm) damage to property, reputation or financial position and a range of other actions.
Whistleblower Disclosure	A disclosure that receives protection under the Corporations Act.

## 5. Responsibilities

Role	Responsible For
Board	In addition to their responsibilities as a Director, the Board has overall responsibility for approving the Public Interest Disclosure & Whistleblower Policy.
Chief Executive Officer (CEO) or Delegate	<p>In addition to their responsibilities as an employee, the CEO or delegate has overall responsibility for ensuring that Sunwater develops, implements and maintains a PID and Whistleblower management program. A PID and Whistleblower management program encompasses:</p> <ul style="list-style-type: none"> <li>Commitment to encouraging the internal reporting of wrongdoing</li> <li>Senior management endorsement of the value to Sunwater of PIDs, Whistleblower Disclosures or complaints and the proper management of PIDs, Whistleblower Disclosures and complaints</li> <li>A communication strategy to raise awareness among employees about PIDs, Whistleblower Disclosures and complaints, Sunwater's PID Procedure and Sunwater's Whistleblower Procedure</li> <li>A training strategy to give employees access to training about how to make a PID or Whistleblower Disclosure, information on the support available to a Discloser, and advice on how PIDs and Whistleblower Disclosures will be managed</li> <li>Specialist training and awareness about PIDs and Whistleblower Disclosures for senior management and other staff who may receive or manage PIDs, Whistleblower Disclosures or workplace issues relating to PIDs and Whistleblower Disclosures</li> <li>The appointment of a specialist officer/unit to be responsible for issues related to the management of PIDs and Whistleblower Disclosures</li> <li>Ensuring effective systems and procedures are in place so that issues and outcomes from PIDs and Whistleblower Disclosures inform improvements to service delivery, business processes and internal controls, and</li> <li>Regular review of the Public Interest Disclosure Procedure and the Whistleblower Procedure and evaluation of the effectiveness of the PID and Whistleblower management program.</li> </ul> <p>The CEO or delegate therefore has responsibility for:</p>

Role	Responsible For
	<ul style="list-style-type: none"> <li>• Approving the related procedures</li> <li>• Communicating the expectation that all Sunwater Employees are required to conduct their duties to high professional and ethical standards and always act in accordance with the Sunwater Code of Conduct</li> <li>• Ensuring that PIDs and Whistleblower Disclosures are properly assessed, investigated and dealt with, including appropriate action being taken in relation to any proven Corrupt Conduct or wrongdoing</li> <li>• Ensuring that Employees or others who make a PID or Whistleblower Disclosure receive support and protection from Reprisal and Victimisation</li> <li>• Ensuring that all legislative obligations in relation to reporting and investigation are met</li> <li>• Ensuring that all Corrupt Conduct and major crime matters are referred to the CCC</li> <li>• Ensuring that a proper record of PIDs and Whistleblower Disclosures or purported PIDs and Whistleblower Disclosures are retained by Sunwater</li> <li>• Ensuring Employees are aware of the appropriate support and protection provided to a Discloser and Employees who may be the subject of a PID or a disclosure</li> <li>• Conducting or appointing investigators to conduct investigations into PIDs and Whistleblower Disclosures (where required), and where a decision is made not to investigate or deal with a PID or Whistleblower Disclosure, provide written reasons for the decision to the Discloser, and</li> <li>• Determining the appropriate action to be taken based on the outcome of any internal investigation.</li> <li>• Ensuring the Board or a Committee of the Board is informed of any material incidents reported under that policy.</li> </ul>
Company Secretary– The PID & Whistleblower Coordinator	<p>In addition to their responsibilities as an employee, the Company Secretary is the PID and Whistleblower Coordinator for Sunwater and is responsible for:</p> <ul style="list-style-type: none"> <li>• Providing advice and assistance to managers/supervisors and Employees on the application of this policy</li> <li>• Receiving PIDs and Whistleblower Disclosures from Disclosers directly, or as referred from Managers/Supervisors</li> <li>• Conducting or overseeing the conduct of any investigation undertaken in relation to a PID and Whistleblower Disclosure</li> <li>• Ensuring the protection of a Discloser</li> <li>• Appointing Support Persons (as appropriate) with responsibility for providing support to Disclosers, Subject Officers and witnesses or referring such persons to the Sunwater Employee Assistance Program</li> <li>• Drafting correspondence for the CEO or Delegate (as required)</li> <li>• Maintaining appropriate and accurate records relating to a PID and Whistleblower Disclosure in a safe and secure location</li> <li>• Reporting on PIDs received by Sunwater to the PID oversight agency (as required by the Public Interest Disclosure Standards)</li> <li>• Implementing training to Employees in relation to the PID Act, Sunwater's Whistleblower Procedure and Sunwater's PID Procedure,</li> </ul>

Role	Responsible For
	<ul style="list-style-type: none"> <li>• Ensure compliance with Public Interest Disclosure Standards and</li> <li>• Assisting the CEO in the discharge of their responsibilities in respect of PID and Whistleblower compliance.</li> <li>• Ensuring the Board or a Committee of the Board is informed of any material incidents reported under that policy.</li> <li>• Ensuring the policy is disclosed on the external website.</li> <li>•</li> </ul>
Managers and Supervisors	<p>In addition to their responsibilities as an employee, managers and supervisors are responsible for:</p> <ul style="list-style-type: none"> <li>• Complying with this policy</li> <li>• Maintaining an ethical culture and leading by example</li> <li>• Ensuring Employees in their business area are aware of their obligations in relation to the requirements of this policy and procedures</li> <li>• Referring potential PIDs and Whistleblower Disclosures to the PID and Whistleblower Coordinator</li> <li>• Ensuring that a Discloser is treated fairly and protected from Reprisals and Victimisation</li> <li>• Providing support to Discloser including advising of available assistance and support</li> <li>• Monitoring the workplace for signs of Reprisal and Victimisation against a Discloser or an Employee who is the subject of a PID or Whistleblower Disclosure under the principles of natural justice, and</li> <li>• Ensuring that, if PID or Whistleblower Disclosure allegations are substantiated, investigation recommendations are implemented quickly to reduce the risk of re-occurrence.</li> </ul>
Employees	<p>Employees are responsible for:</p> <ul style="list-style-type: none"> <li>• Reporting concerns about suspected misconduct, unethical behaviour and/or reprisals in accordance with this policy and the Public Interest Disclosure Procedure and Whistleblower Procedure</li> <li>• Conducting duties to a high ethical and professional standard</li> <li>• Participating in ethical decision-making, Code of Conduct and Fraud and Corruption prevention awareness training</li> <li>• Not recording or disclosing Confidential Information gained through involvement in the lodgement or investigation of a PID or Whistleblower Disclosure, except where permitted by the procedures or the PID Act or Corporations Act</li> <li>• Not encouraging or engaging in Corrupt Conduct</li> <li>• Seeking help from a manager/supervisor if you have an ethical dilemma</li> <li>• Referring potential PIDs and Whistleblower Disclosures to the PID &amp; Whistleblower Coordinator</li> <li>• Cooperating with investigations into PIDs and Whistleblower Disclosures, and</li> <li>• Discouraging, not engaging in and reporting any Reprisal and Victimisation actions.</li> </ul>

## 6. Related Legislation and Documents

This policy is to be read in conjunction with:

- Sunwater Public Interest Disclosure Procedure
- Sunwater Whistleblower Procedure
- Public Interest Disclosure Act 2010 (Qld)
- Corporations Act 2001 (Cth)
- Crime and Corruption Act 2001 (Qld)
- Sunwater Enterprise Agreement
- Sunwater Code of Conduct
- Fraud and Corrupt Conduct Policy
- Fraud and Corrupt Conduct Procedure
- Fraud and Corrupt Conduct Control Plan
- Unacceptable Workplace Behaviour Policy
- Public Interest Disclosure Standards
- Conflict of Interest Procedure

## 7. Review and evaluation

This policy will be reviewed by the Company Secretary with input from General Counsel every 2 years. A review may also be triggered at any time through changes in legislation, policy, organisation or any other change which requires an update to the policy.

The CEO and/or Company Secretary can amend the policy for legislative changes or where immaterial changes are required to the policy.

## 8. Approval and Review Details

Author	Company Secretary	SME	Company Secretary	Owner	Board
eDMS	2469013 v5	Effective Date	December 2023	Next Review Date	December 2025