

# Whistleblower Procedure

CORP PRO 012

## Creation, Review and Approval

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## 1. Purpose

To ensure appropriate processes are in place to meet the objectives of Sunwater's Public Interest Disclosure and Whistleblower Policy (**Policy**) and to comply with the requirements of the Corporations Act 2001 (Cth) (**CA**) and the Taxation Administration Act 1953 (Cth) (together, the **Whistleblower Laws**) as they relate to whistleblowers.

This Procedure outlines the process involved in making a whistleblower disclosure about or to Sunwater, and how Sunwater will assess and manage the disclosure in accordance with the provisions of the Whistleblower Laws.

It is noted that a disclosure may also be assessed and managed in accordance with the provisions of the Public Interest Disclosure Act 2010 (Qld) (**PID Act**). Both the PID Act and the Whistleblower Laws may apply to the same disclosure. If one Act imposes stricter obligations on Sunwater than the other in relation to the management of a disclosure, then Sunwater will adhere to the stricter obligations.

The Company Secretary is the Sunwater PID and Whistleblower Coordinator (the **Coordinator**) and in conjunction with the General Counsel is the owner of this Procedure. The General Counsel and Company Secretary work together to discharge the responsibility under the Policy.

This Procedure should be read in conjunction with the Policy.

## 2. Who can make a whistleblower disclosure under the Whistleblower Laws?

An individual who is, or has been, any of the following, can make a disclosure under the Whistleblower Laws:

- Sunwater officer or employee
- individual who supplies goods or services to Sunwater (whether paid or unpaid)
- employee of a person that supplies goods or services to Sunwater (whether paid or unpaid)
- individual who is an associate (as defined in the Whistleblower Laws) of Sunwater
- relative of any of the above persons
- dependant of any of the above persons (or a dependant of the above person's spouse).

## 3. What matters are disclosable under the Whistleblower Laws?

A matter is disclosable under the Whistleblower Laws where the discloser (also known as the "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)** (also known as a "qualifying disclosure" or "disclosable matter"). Matters that fall outside of that definition do not qualify for protection under the Whistleblower Laws.

For the purposes of the statement above:

- 'reasonable grounds' means that a reasonable person in the person's position would also suspect that the information indicates misconduct or a breach of the law
- 'misconduct' includes but is not limited to fraud, negligence, default, breach of trust and breach of duty
- 'misconduct or an improper state of affairs or circumstances' may not involve unlawful conduct but may indicate a systemic issue that a regulator should know about to properly perform its functions or may relate to business behaviour and practices that may cause consumer harm.

Examples of activities that may be disclosed under the Whistleblower Laws, include:

- behaviour that is in material breach of Sunwater's policies, including but not limited to our Code of Conduct, Securities Trading Policy, and workplace health and safety policies (excluding personal work-related grievances as defined below) and other policies in place from time to time
- illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property (Sunwater or a third party)
- fraud, money laundering or misappropriation of funds
- offering or accepting a bribe
- failure to comply with, or breach of, legal or regulatory requirements, and
- engaging in or threatening to engage in detrimental conduct against a Whistleblower or a person who is believed or suspected to have made, or be planning to make, a disclosure.

A Whistleblower may qualify for protection under the Whistleblower Laws even if the matters disclosed are determined to be untrue. A person must not, however, deliberately disclose a matter that they know to be untrue. A Whistleblower that is a current Sunwater employee may face disciplinary action in accordance with the Sunwater Code of Conduct if they deliberately disclose a matter that they know to be untrue.

If a disclosure is not subject to the protections under the Whistleblower Laws, but the information relates to Sunwater, the information may be dealt with under other Sunwater procedures, such as:

- Public Interest Disclosure Procedure
- Performance Counselling Policy and Guide
- Misconduct and Discipline Policy and Guide
- Unacceptable Workplace Behaviour Policy and Guide
- Grievance Resolution Policy and Guide, or
- Fraud and Corrupt Conduct Policy and Procedure.

### ***Personal Work-Related Grievances***

Disclosures that relate solely to personal work-related grievances do not qualify for protection under the Whistleblower Laws.

'Personal work-related grievances' are those that relate to the Whistleblower's current or former employment and have, or tend to have, implications for the Whistleblower personally, but do not:

- have any other significant implications for Sunwater, or
- relate to any conduct, or alleged conduct, about a disclosable matter referred to above.

Examples of grievances that may be personal work-related grievances include:

- an interpersonal conflict between the Whistleblower and another employee
- a decision about the employment, transfer or promotion of the Whistleblower
- a decision about the terms and conditions of employment of the Whistleblower, or
- a decision to suspend or terminate the employment of the Whistleblower, or otherwise to discipline the Whistleblower.

Notwithstanding the above, a disclosure of a personal work-related grievance may still qualify for protection under the Whistleblower Laws if:

- it also includes information which otherwise qualifies as a disclosable matter under the Whistleblower Laws (known as a "mixed report"),
- the information relates to a reasonable suspicion that the Whistleblower has suffered from, or has been threatened with, detriment for making a qualifying disclosure, or

- the disclosure is made to a legal practitioner for the purpose of seeking legal advice or legal representation about the operation of the whistleblower protections under the Whistleblower Laws.

#### 4. Who can a Whistleblower make a disclosure to?

To qualify for whistleblower protections under the Whistleblower Laws, a Whistleblower must make a disclosure directly to one of the following persons (also known as “eligible recipients”):

- a senior manager in Sunwater (i.e. General Manager or above)
- the Company Secretary (Coordinator)
- the Chief Executive Officer (**CEO**)
- a member of the Sunwater Board
- the General Counsel
- the Sunwater Whistleblower Hotline, the independent whistleblower provider’s (PKF Integrity Services) website, or Sunwater Disclosures email
- an auditor, or member of an audit team conducting an audit of Sunwater
- (for tax misconduct) a registered tax agent or BAS agent who provides tax agent or BAS services to Sunwater or employees who have functions or duties that relate to the tax affairs of Sunwater;
- Australian Securities and Investments Commission (**ASIC**),
- Australian Prudential Regulatory Authority (**APRA**),
- (for tax misconduct) the Commissioner of Taxation, or
- a body prescribed by regulation under the Whistleblower Laws.

Sunwater strongly encourages persons that become aware of, or reasonably suspect, any disclosable matter to immediately make the appropriate disclosure firstly through the Sunwater Whistleblower Hotline, PKF Integrity Services website, or to one of the persons listed in (a) to (f) above, so that Sunwater can identify and address any wrongdoing as soon as possible.

A Whistleblower may qualify for protection under the Whistleblower Laws where they disclose a matter to their lawyer for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Whistleblower Laws.

Whistleblowers who wish to seek further information (excluding legal advice) before formally making a disclosure can reach out to the General Counsel or Company Secretary.

#### 5. Can you make a disclosure to a journalist or member of parliament?

A disclosure to a journalist or member of parliament will only qualify for protection under the CA where a disclosure has previously been made to ASIC/APRA and either the requirements for a ‘public interest disclosure’ or ‘emergency disclosure’ are satisfied.

##### ***Public interest disclosure***

To qualify for protection as a ‘public interest disclosure’ the Whistleblower must comply with each of the following steps:

- the Whistleblower must have previously made a disclosure to ASIC or APRA or a body prescribed by regulation;
- at least 90 days to have passed since the Whistleblower made a disclosure to the relevant body;
- the Whistleblower does not have reasonable grounds to believe that action is being, or has been taken, by the relevant body in relation to their disclosure;

- d) the Whistleblower has reasonable grounds to believe that making a further disclosure is in the public interest;
- e) before making the disclosure to the journalist or member of parliament the Whistleblower has given written notice to the relevant body that:
  - a. contains sufficient information to enable relevant body to identify the Whistleblower's previous disclosure; and
  - b. states that the Whistleblower intends to make a 'public interest disclosure'; and
- f) the information disclosed to the journalist or member of parliament is no greater than is necessary to inform them of the relevant misconduct or improper state of affairs or circumstances or contravention of legislation.

### ***Emergency disclosure***

To qualify for protection as an 'emergency disclosure' the Whistleblower must comply with each of the following steps:

- a) the Whistleblower must have previously made a disclosure to ASIC or APRA or a body prescribed by regulation;
- b) the Whistleblower has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
- c) before making the disclosure to the journalist or member of parliament, the Whistleblower has given written notice to the relevant body that:
  - a. contains sufficient information to enable the relevant body to identify the Whistleblower's previous disclosure; and
  - b. states that the Whistleblower intends to make an 'emergency disclosure'; and
- d) the information disclosed to the journalist or member of parliament is no greater than is necessary to inform them of the substantial and imminent danger.

## **6. How to make a disclosure?**

A Whistleblower can make an anonymous and/or confidential disclosure to any of the persons referred to in section 4 above.

The Sunwater Whistleblower Hotline can be contacted through 1800 298 497 (toll free), the PKF Integrity Services website: <https://www.pkftalkintegrity.com/?SUN>, or via email: [Sunwaterdisclosures@pkf.com.au](mailto:Sunwaterdisclosures@pkf.com.au).

The Sunwater Whistleblower Hotline and PKF Integrity Services website are available 24 hours a day, 7 days a week, 365 days a year and are operated by an independent third-party service provider.

If a disclosure is made through the Sunwater Whistleblower Hotline or PKF Integrity Services website, the disclosure will be deemed to have been made to each of the Coordinator (Company Secretary), the Chief People Officer and the General Counsel. Access to the PKF Integrity Services Case Management System is limited to only these people.

If a disclosure is made directly to a person listed in section 4 and the Whistleblower elects to remain anonymous, the Whistleblower's identification details will not be stored on the PKF Integrity Services Case Management System, but will be held securely by Sunwater's General Counsel or Company Secretary (as relevant).

**A Whistleblower that makes a qualifying disclosure anonymously will still qualify for protection under the Whistleblower Laws.**

A Whistleblower can:

- a) choose to remain anonymous while making a disclosure, over the course of any investigation and after any investigation is finalised, and
- b) refuse to answer questions that the Whistleblower believes could reveal their identity at any time, including during follow-up conversations with Sunwater.

A Whistleblower should enable and maintain ongoing two-way communications, even if they wish to remain anonymous, so that Sunwater can appropriately investigate the matter (if required).

To assist in the assessment, and any subsequent investigation of a disclosure, Whistleblowers are requested to:

- a) provide contact details (this could be an email address that is created for the purpose of making the disclosure or a telephone number), and
- b) provide as much information as possible about the suspected misconduct or improper state of affairs or circumstances, including:
  - i. who was involved
  - ii. what happened
  - iii. when it happened
  - iv. where it happened
  - v. whether there were any witnesses, and if so, who they are
  - vi. any evidence that supports the disclosure, and where the evidence is located
  - vii. any further information that could help investigate the disclosure; and
- c) provide this information in writing.

## **7. What legal protections are available under the Whistleblower Laws?**

A Whistleblower that makes a disclosure in accordance with the provisions of the Whistleblower Laws will benefit from:

- a) protection of the Whistleblower's identity
- b) protection from detrimental acts or omissions, and
- c) other forms of protection,

and may be entitled to compensation and other remedies if they suffer from detriment arising from the disclosure.

### ***Protection of Identity***

Sunwater's preference is for a Whistleblower to identify themselves to facilitate a more efficient assessment of the Whistleblower's disclosure. Sunwater may be limited in how it can deal with a disclosure if it is not able to contact the Whistleblower. However, the option of making a disclosure anonymously (including in any subsequent communications) remains the absolute discretion of the Whistleblower.

**Note that the PKF Integrity online system allows Sunwater to communicate with a Whistleblower anonymously.**



It can also be a criminal offence and a breach of this Procedure for anyone to disclose a Whistleblower's identity or information that is likely to lead to the identification of the Whistleblower (which they have obtained directly or indirectly because the Whistleblower made a disclosure that qualifies for protection under the Whistleblower Laws) except where the disclosure is made:

- a) to ASIC, APRA or the Australian Federal Police, a body prescribed by regulation or (for tax-related matters) the Commission of Taxation;
- b) to a lawyer for the purpose of obtaining legal advice or representation in relation to the whistleblower provisions in the Whistleblower Laws; or
- c) with the consent of the Whistleblower.

However, a person referred to above who receives information from a Whistleblower can disclose the information contained in a disclosure with or without the Whistleblower's consent if:

- a) the information does not include the Whistleblower's identity;
- b) the person takes all reasonable steps to reduce the risk that the Whistleblower will be identified from the information; and
- c) the disclosure is reasonably necessary for investigating the issues raised in the disclosure,

(the "investigation defence"). *Nb in a prosecution, a reverse onus of proof applies for the investigation defence.*

**Where a Whistleblower has made a qualifying disclosure, it is an offence for Sunwater or a person referred to in section 4 above to identify a Whistleblower or disclose information that is likely to lead to the identification of the Whistleblower subject to the permitted exceptions. If a Whistleblower believes that their identity has been disclosed in contravention of the above restrictions, then the Whistleblower may lodge a complaint with ASIC.**

#### ***Protection from detrimental acts or omissions***

It can also be a criminal offence and a breach of this Procedure for anyone to victimise a person for making or proposing to make a qualifying disclosure.

'Victimisation' occurs where a person causes, or threatens to cause, detriment to another person because:

- a) they believe or suspect that the Whistleblower (or another person) made, may have made, proposes to make or could make a disclosure that qualifies for protection under the Whistleblower Laws, and
- b) the belief or suspicion is the reason, or part of the reason, for the conduct.

#### **Examples of conduct that causes detriment includes:**

- dismissal of an employee
- injury to an employee during their employment
- alteration of an employee's position or duties to their disadvantage
- discrimination between an employee and other employees of Sunwater
- harassment or intimidation of a person
- harm or injury to a person, including psychological harm
- damage to a person's property
- damage to a person's reputation
- damage to a person's business or financial position
- any other damage to a person.

To avoid doubt, conduct will not be detrimental if:

- a) it is an administrative action that is reasonable for the purpose of protecting a Whistleblower from detriment (e.g. moving a Whistleblower who has made a disclosure about their immediate work area to another office to protect them from detriment), or
- b) it relates to managing a Whistleblower's unsatisfactory work performance, and the conduct is in line with Sunwater's performance management framework, provided that the reason for managing the Whistleblower's performance does not include that they have made or propose to make a qualifying disclosure.

### ***Other protections***

A Whistleblower may be protected from each of the following for making a qualifying disclosure:

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

Notwithstanding the statement above, the protections under the Whistleblower Laws do not protect a Whistleblower from liability for any misconduct that the Whistleblower has engaged in that is revealed through their disclosure. For example, a Whistleblower will not be immune from liability for any fraudulent activities engaged in by the Whistleblower that are confirmed by Sunwater through the disclosure.

### ***Compensation and other remedies for Whistleblowers***

The Whistleblower (or any other Sunwater employee or person) can seek compensation and other remedies through the courts if:

- a) they suffer loss, damage or injury because of detrimental conduct or a threat of detrimental conduct due to a disclosure or proposed disclosure; or
- b) Sunwater failed to take reasonable precautions and exercise due diligence to prevent detrimental conduct.

## **8. How will Sunwater process a Whistleblower's disclosure?**

### **8.1. Sunwater assessment on receipt of a Whistleblower's disclosure**

On receipt of a Whistleblower's disclosure by any of the persons listed in (a) to (f) in section 4, the disclosure will be referred to the Coordinator who will, together with the General Counsel, assess the disclosure and subsequently escalate information to the CEO (as appropriate). A decision will be made in accordance with this Procedure as to whether the disclosure satisfies the requirements to receive the protection under the Whistleblower Laws, and will consider such matters including:

- a) whether the disclosure concerns a matter about which a disclosure under the Whistleblower Laws can be made, and
- b) whether the disclosure has been made to an individual or entity who may receive it under the Whistleblower Laws.

All disclosures are then managed by the Coordinator and General Counsel whilst keeping the CEO and Chief People Officer appropriately informed as required. The Sunwater Audit & Risk Committee are

updated on all disclosures through quarterly Committee meetings. Sunwater may engage subject experts (including appropriate external providers) to assist with an investigation if required.

It is important to note that the following factors are not relevant to the assessment of whether a Whistleblower's disclosure is a disclosure under the Whistleblower Laws:

- a) how the disclosure is received (e.g. orally, verbally, by email)
- b) if it is made anonymously
- c) whether the information identifies the conduct of a particular identified person or not, or
- d) whether the Whistleblower identifies the information as a 'Whistleblower Disclosure' or not.

However, where a disclosure lacks relevant details, it may impact on Sunwater's ability to assess and deal with the disclosure.

If the Whistleblower elects to make the disclosure anonymously, then the recipient will only share with the Coordinator and General Counsel information contained in the disclosure that does not include the Whistleblower's identity and is not likely to lead to the identification of the Whistleblower.

If a Whistleblower's disclosure meets the requirements of the Whistleblower Laws, then the Whistleblower will be afforded the protections under the Whistleblower Laws and as further detailed in this Procedure.

Where appropriate, Sunwater will advise the Whistleblower if a disclosure does not fall within this Procedure.

## 8.2. Sunwater will assess the risk of detrimental acts or omissions

Sunwater will consider relevant factors that may lead to a higher-than-normal risk of detrimental acts or omissions in relation to each disclosure. This includes the risk of detrimental acts or omissions to the Whistleblower, any person named in the Whistleblower's disclosure, and any relevant witnesses.

Sunwater will implement appropriate steps to protect a person from higher-than-normal risk of detrimental acts or omissions which may include:

- a) monitoring a workplace for signs of detrimental acts or omissions
- b) early intervention through an assessment of the culture within the work area and conducting awareness communication sessions and training
- c) holding supervisors and/or managers responsible for supporting impacted employees and ensuring employees do not suffer harassment, victimisation or any form of detriment, and
- d) changing work environments.

Any action taken will depend on the level of risk, its seriousness and other circumstances. Every allegation of victimisation is taken seriously, recorded and dealt with. Furthermore, each allegation of victimisation is assessed as a disclosure, separate to the initial disclosure.

**The Whistleblower may seek independent legal advice or contact regulatory bodies, such as ASIC, if they believe they have suffered from any detrimental acts or omissions.**

## 8.3. Sunwater's procedures after validation of a Whistleblower Disclosure

If Sunwater has assessed the disclosure as satisfying the requirements of the Whistleblower Laws, Sunwater may offer the Whistleblower support, which may include:

- a) acknowledgement that making the disclosure was the right thing to do and is valued;
- b) making a clear statement that Sunwater will support the Whistleblower;

- c) where appropriate, appointing a person (separate from the Coordinator and General Counsel) with sufficient authority to ensure the Whistleblower has appropriate support and protection from victimisation;
- d) where appropriate, regularly checking on the Whistleblower's well-being and advising the Whistleblower of the availability of the Sunwater Employee Assistance Program (where relevant), and
- e) where the health of the Whistleblower becomes a concern, liaising with officers responsible for workplace health and safety.

If Sunwater decides not to investigate or deal with a disclosure, Sunwater will give written notice to the Whistleblower **within 28 days** from date of receipt of the disclosure and, if appropriate, will set out the reasons for its decision.

Sunwater will respond to each disclosure, but resolution of the matters in the disclosure does not necessarily require an investigation. Possible actions could include:

- a) providing an explanation to the Whistleblower (e.g. if the Whistleblower was not aware of all the circumstances surrounding an action which appeared to be improper);
- b) increase supervision or performance management strategies, guidance or counselling, or specific training;
- c) mediate or review the operations of a particular unit;
- d) follow through with an internal audit;
- e) implement or change policies, procedures or practices, or
- f) initiate a formal investigation of the allegation or refer the matter to an appropriate external entity.

The process of a formal investigation will depend on the nature of the disclosure but may involve document review, witness interviews, putting allegations to respondents and making findings on the balance of probabilities. The objective of the investigation will be to determine whether there is enough evidence to substantiate or refute the matters reported.

Elements of procedural fairness that are identified at section 8.5 below will be incorporated into a formal investigation.

During the investigation the discloser will be provided with updates as appropriate and if they are able to be contacted.

The timeframe of an investigation will depend on the complexity of the allegations and the availability of documentary and witness evidence. The method of documenting and reporting on the findings will depend on the nature of the disclosure.

The Coordinator, General Counsel and Chief People Officer (if relevant) will make recommendations to the CEO in relation to appropriate action to be taken in relation to substantiated misconduct or an improper state of affairs or circumstances which is the subject of the Whistleblower's disclosure. The recommendations will give consideration to the seriousness of the matter and may include appropriate disciplinary actions including termination of employment and/ or referral to the Queensland Police Service for further investigation.

At the conclusion of the investigation or after Sunwater has otherwise dealt with the disclosure:

- a) the Whistleblower may be notified of the outcome to the extent permitted by law and so as to avoid prejudicing any legal rights Sunwater might have, and
- b) Sunwater's Audit and Risk Committee will be informed of the outcome to the extent permitted by law, including recommendations and actions taken.

If the Whistleblower does not believe that the Policy and this Procedure have been adhered to, or is not satisfied with the outcome, then the Whistleblower may lodge a separate disclosure with the CEO **within 28 days** after receiving a written notification from Sunwater. Sunwater is not obliged to reopen an investigation, and it can conclude a review if it finds that the investigation was conducted properly, or the disclosure was dealt with appropriately, or new information is either not available or would not change the outcome or findings. If the Whistleblower is not satisfied with the outcome of Sunwater's original investigation, or any subsequent review by the CEO, then the Whistleblower may lodge a complaint with ASIC.

Any conflicted persons will be excluded from the above process and replaced by persons determined by the relevant Conflict Manager.

#### 8.4. Fair treatment of persons name in Whistleblower's disclosure

##### *Natural justice*

Where a Whistleblower's disclosure makes allegations against a person, that person will be provided natural justice (also known as procedural fairness), which will be managed by the Coordinator and General Counsel.

Where a Whistleblower's disclosure makes allegations against a person, that person will have the right to:

- a) know about the substance of the allegations if an adverse decision is going to be made about their conduct,
- b) have a reasonable opportunity to put their case forward (whether in writing, in an interview or otherwise), and
- c) have a decision-maker act fairly and without bias.

Providing natural justice does not mean that Sunwater must advise persons named in a Whistleblower's disclosure of the allegation(s) against them as soon as it is received. Furthermore, persons named in a disclosure need not be told about an allegation against them if it is misleading or is of no substance, and Sunwater does not intend to act on the allegation.

Sunwater may only provide the name of the Whistleblower to persons named in the disclosure in accordance with the Whistleblower Laws.

##### *Support*

Once it is appropriate to advise persons named in a Whistleblower's disclosure, Sunwater will reassure them that the disclosure will be assessed impartially, objectively and reasonably, and is only an allegation until evidence collected shows otherwise. Sunwater will provide them with information about their rights, and the progress and outcomes of any investigations. Sunwater will also refer the person to the Sunwater Employee Assistance Program to ensure that they receive appropriate support.

#### 8.5. Record keeping

A record of the receipt of the disclosure, assessment, and actions will be maintained on the PKF Integrity case management system. Subject to the requirements of protecting the Whistleblower's identity (as outlined in section 7 above), access to the PKF Integrity Case Management System is limited to only the Coordinator (Company Secretary), the Chief People Officer and the General Counsel.

If a disclosure is made directly to a person listed in section 4 and the Whistleblower elects to remain anonymous, the Whistleblower's identification details will not be stored on PKF Integrity, but will be held securely by Sunwater's General Counsel or Company Secretary (as relevant).

## 9. Implementation

Sunwater will implement the Policy and this Procedure through the following actions:

- a) posting the Policy and this Procedure on Sunwater's website [www.sunwater.com.au](http://www.sunwater.com.au)
- b) posting the Policy and this Procedure on Sunwater's internal intranet site
- c) incorporating the Policy and this Procedure in the employee induction process
- d) holding staff briefing sessions about the Policy and this Procedure
- e) hosting periodic legal training sessions for employees responsible for the implementation and management of the Policy and this Procedure, and
- f) liaising with its external advisors that will assist Sunwater to implement and manage the Policy and this Procedure.

## 10. Review and evaluation

This Procedure will be reviewed by the General Counsel and Company Secretary 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 Procedure for legislative changes or where immaterial changes are required to the Procedure.

## 11. Related Legislation and Documents

Where a decision to be made by Sunwater under this Procedure is a decision to which the Human Rights Act 2019 (Qld) applies, Sunwater will comply with its obligations under the Human Rights Act 2019 (Qld) in relation to making that decision.

This Procedure is to be read in conjunction with:

- [Sunwater Public Interest Disclosure and Whistleblower Policy](#)
- [Corporations Act 2001 \(Qld\)](#)
- [Public Interest Disclosure Act 2010 \(Qld\)](#)
- [Taxation Administration Act 1953 \(Cth\)](#)
- [Public Interest Disclosure Management Program](#)
- [Public Interest Disclosure Procedure](#)
- [Sunwater Enterprise Agreement 2022.2025](#)
- [Code of Conduct Policy](#)
- [Fraud and Corrupt Conduct Procedure](#)
- [Misconduct and Discipline Guideline](#)
- [Fraud and Corruption Control Plan](#)
- Unacceptable Workplace Behaviour Policy
- [Directors and Executives Conflict of Interest Procedure](#)
- [Conflict of Interest Procedure](#)