Whistleblower Policy

26 October 2026

Contents

1 Commitment 3
2 Purpose 3
3 Application 3
4 Definition of Eligible Whistleblower 4
5 What is a Disclosable Matter 4
6 What is a **not** a Disclosable Matter 4
7 Who to Report to 5
8 Disclosures to Regulators or Others 5
9 Types of Disclosures that are Protected under the Whistleblower Regime 6
10 Public Interest and Emergency Disclosures 6
10.1 Public Interest Disclosure 6
10.2 Emergency disclosure 6
11 How Disclosures May be Made 7
11.1 Making a Disclosure to STOPline 7
11.2 Making a Disclosure Internally 7
12 Other Reportable Conduct 8
13 Statutory Protections Applicable to a Protected Disclosure 8
13.1 Confidentiality of an Eligible Whistleblower's Identity 8
13.2 Protection from Legal Action 9
13.3 Prohibition against Detriment and Threats of Detriment 9
13.4 Other statutory protections available 10
14 PBPL Protections, Support for Whistleblowers and EAP 10
15 Investigation 10
15.1 Initial Assessment 11
16 Feedback 11
17 Appeals 11
18 Penalties for Breach of this Policy 11
19 Unacceptable Workplace Behaviour Policy and Issue Resolution Policy 11
20 How to access this Policy 12
21 Policy Review 12
22 References 12

1 Commitment

The Port of Brisbane Pty Ltd (PBPL) is strongly committed to maintaining the highest standards of integrity, ethics and accountability in all aspects of its operations. This includes upholding the values and behaviour outlined in PBPL's ***Code of Conduct***, complying with all applicable laws and regulations, and creating a safe and supportive environment for reporting misconduct. This Whistleblower Policy (Policy) forms part of PBPL's risk management framework and reflects PBPL's zero tolerance stance on corruption, fraud and unethical behaviour.

2 Purpose

The purpose of this Policy is to:

- encourage and facilitate the reporting of concerns, suspected misconduct, fraud, corruption, unethical behaviour or other improper conduct so that issues can be identified and addressed as early as possible, in line with PBPL's Code of Conduct and legal obligations;
- support a culture of transparency, accountability and ethical behaviour;
- recognise that while concerns would generally be raised through the normal channels of line management, there may be occasions where a person feels it is inappropriate or difficult for matters to be reported through these channels. In such cases, this Policy provides a clear, secure and confidential alternative for raising concerns;
- ensure that individuals who make a report in good faith are protected from victimisation, discrimination or disadvantage;
- outline PBPL's compliance with the whistleblower protections in the *Corporations Act 2001* (Cth) (**Corporations Act**) and the *Tax Administration Act 1953* (Cth). This Policy focuses on the protections available under the Corporations Act (Whistleblower Regime); and
- provide practical guidance to employees, contractors, officers and others associated with PBPL on how to identify, disclose and manage concerns appropriately.

3 Application

This Policy applies to all operations, officers, employees, contractors and consultants of PBPL and sets out information about the Whistleblower Regime including:

- who is eligible to make a disclosure that qualifies for protection under the Whistleblower Regime (**Eligible Whistleblower**)/(**Protected Disclosure**);
- the scope of matters that are disclosable (**Disclosable Matter**);
- the types of disclosures that qualify as Protected Disclosures;
- how disclosures may be made;
- the protections available to whistleblowers;
- how PBPL will support whistleblowers and protect them from detriment;
- how PBPL will investigate protected disclosures;
- how PBPL will ensure fair treatment of all parties involved; and
- how this policy will be made available to officers and employees of PBPL.

PBPL takes all types of inappropriate, unethical or unlawful behaviour seriously. PBPL encourages individuals to raise concerns where they reasonably suspect misconduct, wrongdoing or conduct that is inconsistent with PBPL's values. PBPL would rather receive a report and assess it than have a concern go unreported.

A person does not need proof that wrongdoing has occurred before making a report. Concerns may be raised based on information available at the time and may ultimately prove to be incorrect. Individuals who raise concerns honestly and on reasonable grounds will not be disadvantaged for doing so.

4 Definition of Eligible Whistleblower

Under this Policy, a person is an Eligible Whistleblower if they are or have previously been:

- an officer of PBPL;
- an employee (whether permanent, part-time, fixed-term or casual) of PBPL;
- an individual or employee of an organisation that supplies goods or services to PBPL (for example, a contractor, consultant, or labour hire worker);
- an associate of PBPL (as defined in the Corporations Act); or
- a relative, dependent, or dependent of a spouse of any of the above individuals.

5 What is a Disclosable Matter

Only disclosures of certain types of information will qualify for protection under the Whistleblower Regime.

Information qualifies as a Disclosable Matter if the whistleblower has reasonable grounds to suspect that it:

- relates to misconduct or an improper state of affairs or circumstances in connection with PBPL. Misconduct includes fraud, negligence, default, breach of trust and breach of duty or any conduct inconsistent with PBPL's Code of Conduct, or
- indicates that PBPL or any employee or officer of PBPL has engaged in conduct that:
    - constitutes an offence against, or a contravention of, a provision of specific legislation including the Corporations Act;
    - constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; or
    - represents a danger to the public or the financial system.

6 What is a **not** a Disclosable Matter

Certain personal employment-related issues will not generally qualify for protection. A disclosure that relates solely to a personal work-related grievance (for example, a disclosure about an interpersonal conflict, dissatisfaction with performance feedback, or a disciplinary decision), then this will not be a Disclosable Matter unless it also meets one of the exceptions below.

The disclosure will still qualify for protection if it:

- relates to a contravention, or an alleged contravention of the prohibition of victimisation under the Whistleblower Regime (see the *Prohibition against Detriment and Threats of Detriment* section of this Policy)

- has significant implications for PBPL that do not relate to the Whistleblower, or
- concerns conduct or alleged conduct that:
    - constitutes an offence against, or a contravention of, a provision of specific legislation including the Corporations Act;
    - constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; or
    - represents a danger to the public or the financial system.

PBPL recognises that while some concerns may not meet the definition of a Disclosable Matter, they may still involve inappropriate, unethical or unlawful behaviour. Such matters can still be reported under the *Other Reportable Conduct* section of this Policy so that PBPL can address these concerns appropriately.

7 Who to Report to

PBPL encourages anyone with a concern that may constitute a Disclosable Matter to raise it as early as possible. The EGM Governance has been appointed as PBPL's Whistleblowing Officer (**Whistleblowing Officer**) and is the primary contact for receiving and managing whistleblower disclosures. The Chair of PBPL's Audit and Risk Committee will be notified of Disclosable Matters.

If a person feels unable or uncomfortable reporting a matter to the Whistleblowing Officer, a Protected Disclosure can also be made to PBPL through one of the following contacts (**Eligible Recipient**):

- Your Executive Leader;
- the Chief Executive Officer or members of the Executive Leadership Team;
- the Chair of the Board;
- Your Call, an externally managed whistleblowing service which has been authorised by PBPL to receive disclosures under the Whistleblower Regime;
- an auditor, or a member of an audit team conducting an audit, of PBPL.

PBPL treats all Protected Disclosures seriously and is committed to investigating and addressing any conduct that may constitute misconduct, an improper state of affairs or other wrongdoing.

Where possible, PBPL encourages concerns to be raised directly with PBPL or to Your Call, so that the matter can be addressed promptly and appropriately.

If you are uncertain about whether your concern qualifies for protection, you are encouraged to seek advice from PBPL's Whistleblowing Officer, or from an independent legal adviser, before making a disclosure.

8 Disclosures to Regulators or Others

An Eligible Whistleblower may also make a Protected Disclosure to:

- the following regulators, in accordance with the Whistleblower Regime:
    - the Australian Securities and Investments Commission (ASIC);
    - the Australian Prudential Regulation Authority (APRA); or
    - a prescribed Commonwealth authority; and
- in very limited circumstances, a journalist or a Member of Parliament (see Public Interest Disclosure and Emergency Disclosure further below).

Disclosures to a regulator may be made directly, and individuals are encouraged to first ensure they understand the conditions required for protection before doing so.

9 Types of Disclosures that are Protected under the Whistleblower Regime

The Whistleblower Regime recognises several types of disclosures that qualify for protection:

- ***Disclosures to an Eligible Recipient*:** Disclosures of a Disclosable Matter made by an Eligible Whistleblower in relation to PBPL to an Eligible Recipient (see the *Who to Report to* section).
- ***Disclosures to a regulator*:** Disclosures of a Disclosable Matter made by an Eligible Whistleblower in relation to PBPL to ASIC, APRA, or a prescribed Commonwealth authority.
- ***Disclosures to a legal practitioner*:** Disclosures made by an individual to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the Whistleblower Regime.

PBPL does not tolerate any behaviour which constitutes misconduct or an improper state of affairs. PBPL encourages anyone with concerns to raise them through an Eligible Recipient so that they can be addressed effectively and with integrity.

10 Public Interest and Emergency Disclosures

In addition to the types of disclosures above, there are two additional categories of disclosures called "public interest disclosures" and "emergency disclosures". These are subject to strict requirements. Individuals should seek independent legal advice before making one of these types of disclosures.

10.1 Public Interest Disclosure

In public interest disclosure may be made if the following conditions are met:

- the discloser has previously made a disclosure that qualifies for protection to ASIC, APRA or a prescribed Commonwealth authority;
- at least 90 days have passed since the previous disclosure was made;
- the discloser has reasonable grounds to believe that no action is being, or has been, taken to address the previous disclosure;
- the discloser has reasonable grounds to believe that making a public interest disclosure would be in the public interest;
- after 90 days have passed, the discloser has given written notice to the body to which the previous disclosure was made that includes sufficient information to identify the previous disclosure and states that the discloser intends to make a public interest disclosure;
- the disclosure is made to a journalist (as defined in the Corporations Act) or a member of Parliament (at the Federal, State or Territory level); and
- the extent of information disclosed to the journalist or the member of Parliament is no greater than is necessary to inform the recipient of the matter that was the subject of the previous disclosure.

10.2 Emergency disclosure

An emergency disclosure may be made where all of the following conditions are met:

- the discloser has previously made a disclosure that qualifies for protection to ASIC, APRA or a prescribed Commonwealth authority;

- the discloser has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health and safety of one or more persons, or to the natural environment;
- the discloser has given written notice to the body to which the previous disclosure was made that includes sufficient information to identify the previous disclosure and states that the discloser intends to make an emergency disclosure;
- the disclosure is made to a journalist (as defined in the Corporations Act) or a member of Parliament (at the Federal, State or Territory level); and
- the extent of the information disclosed to the journalist or the member of Parliament in the emergency disclosure is no greater than is necessary to inform the recipient of the emergency disclosure of the substantial and imminent danger.

11 How Disclosures May be Made

Disclosures may be made in writing (e.g. via email), in person or via telephone. Whistleblowers are encouraged to use whichever method they feel most comfortable with.

Disclosures may be made anonymously, if preferred, while making a disclosure, throughout the investigation and after the investigation has concluded. Anonymity does not affect eligibility for legal protection under the Whistleblower Regime.

If you choose to provide your name or contact details, PBPL will take all reasonable steps to protect your identity and handle your information confidentially, in accordance with the protections set out later in this Policy.

Where a disclosure is made anonymously, PBPL may still conduct an investigation based on the information provided. However, additional information or clarification may assist in the process, so Whistleblowers are encouraged, if possible, to maintain a way for the Whistleblowing Officer or Your Call to contact them (for example, through a secure anonymous email account or Your Call's unique case reference system). PBPL asks that a person provide as much detail and supporting documentation as possible when making a Protected Disclosure, to place PBPL in the best position of dealing with the Protected Disclosure.

If you are unsure whether a concern falls within this Policy, PBPL encourages you to raise the matter using the reporting channels set out below. PBPL will assess the concern and determine the most appropriate process for managing it.

11.1 Making a Disclosure to Your Call

Your Call is PBPL's independent and confidential external whistleblowing service. Your Call allows individuals to make a disclosure safely, securely and if desired, completely anonymously. If a person wishes to make a disclosure to **Your Call**, or request additional information before making a disclosure, the contact details are:

- **Phone:** 1300 790 228 (7am – midnight AEST, business days)
- **Online Reporting**: yourcall.com.au/portbris (24/7)

11.2 Making a Disclosure Internally

Disclosures may be made directly to PBPL's Whistleblowing Officer or any of the other Eligible Recipients identified in the *Who to Report To* section.

Internal reporting can often allow PBPL to respond and resolve issues more quickly, while still maintaining confidentiality and legal protection.

If a disclosure is made in person, the Whistleblowing Officer (or other Eligible Recipient) will take care to ensure that the discussion occurs privately and that any notes or records are stored securely.

If the disclosure qualifies for protection under the Whistleblower Regime, these protections are further explained in the *Statutory Protections Applicable to a Protected Disclosure* section.

12 Other Reportable Conduct

PBPL takes all reports of potential inappropriate behaviour seriously. Accordingly, an officer, employee or contractor of PBPL is encouraged to speak up and report conduct that they believe is in breach of PBPL's Code of Conduct or in breach of the law (**Reportable Conduct**).

Reportable Conduct includes suspected or actual:

- corruption;
- serious misconduct, breaches of PBPL's Code of Conduct or other internal policies;
- fraud , bribery, corruption, theft, or misuse of company resources;
- unethical behaviour;
- conduct that may result in actual or potential adverse impacts on human rights, including workplace rights, modern slavery risks, discrimination, harassment or unsafe work practices;
- serious risks to public health, safety or the environment;
- misleading or deceptive conduct in relation to PBPL's financial position, reporting or operations;
- retaliation or victimisation against someone who has raised a legitimate concern;
- illegal activity; or
- gross mismanagement,

involving PBPL or its current or former officers, employees or contractors, provided that the individual raising the concern has reasonable grounds for having the above suspicion.

The above list is not exhaustive. If you are unsure whether your concern qualifies, you are encouraged to discuss it confidentially with Your Call or PBPL's Whistleblowing Officer.

Not all Reportable Conduct will be a Disclosable Matter under the Whistleblower Regime. However, PBPL will consider reports under this section to determine whether it qualifies for protection under the Corporations Act. If a report qualifies for such protection, then PBPL will treat the report as a Protected Disclosure in accordance with this Policy.

13 Statutory Protections Applicable to a Protected Disclosure

13.1 Confidentiality of an Eligible Whistleblower's Identity

PBPL is prohibited from disclosing the Whistleblower's identity or information that may lead to the identification of the Whistleblower (**Confidential Identity Information**) unless PBPL is authorised to do so under the Whistleblower Regime.

A disclosure of Confidential Identity Information is authorised under the Whistleblower Regime if:

- the disclosure is made with the consent of the Whistleblower; or
- the disclosure is made to:
    - ASIC, APRA or a member of the Australian Federal Police (AFP); or

- a legal practitioner for the purposes of obtaining advice or legal representation in relation to the operation of the Whistleblower Regime; or
- a body prescribed by the regulations; or

- all of the following applies to the disclosure:
  - the disclosure does not disclose the Whistleblower's identity but discloses information that may lead to the identification of the Whistleblower; and
  - the disclosure is reasonably necessary for the purpose of investigating the disclosure; and
  - all reasonable steps are taken to reduce the risk that the Whistleblower will be identified.

13.2 Protection from Legal Action

Eligible Whistleblowers who make a Protected Disclosure under the Whistleblower Regime are protected from certain legal action taken by PBPL or any individuals because of the disclosure, including:

- civil, criminal, and administrative (including disciplinary) action against the Whistleblower; and
- contractual action, including termination of a contract on the basis that making a disclosure is a breach of that contract.

Any information that is disclosed as part of a Protected Disclosure to ASIC, APRA or a prescribed Commonwealth authority will not be admissible in evidence against the Whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, except for proceedings in respect of the falsity of the information.

13.3 Prohibition against Detriment and Threats of Detriment

PBPL has zero tolerance for any form of victimisation, retaliation or disadvantage against anyone who makes, attempts to make, or is suspected of making a disclosure under this Policy. This protection extends to anyone who assists or participates in an investigation, or who is otherwise connected to a Whistleblower.

The Whistleblower Regime makes it unlawful for a person to:

- engage in conduct that causes any detrimental treatment to a Whistleblower or another person because the person engaging in the conduct believes or suspects that the other person or a third person made, may have made, proposes to make, or could make, a Protected Disclosure; or
- make a threat (whether express or implied, conditional or unconditional, intentional or reckless) to cause any detriment to a Whistleblower or another person because the Whistleblower or another person has made, or may make, a Protected Disclosure.

“Detrimental treatment” is defined broadly under the Whistleblower Regime and includes dismissal, disciplinary action, injuring an employee in their employment, altering their position or duties to their disadvantage, threats, harassment, discrimination, damage to a person's property, reputation, business or financial position, and any other damage to a person.

Penalties apply for engaging in any of the conduct referred to above. Any person involved in the contravention may be found liable.

If a person suffers detrimental treatment or is threatened detrimental treatment by another person's conduct that is in contravention of the Whistleblower Regime, the person may apply to the court for an order of compensation or another remedy against those involved.

Courts are given broad scope to make orders if satisfied detrimental conduct has occurred or been threatened. Courts may order compensation (against the individual involved and their employer),

injunctions, apologies, reinstatement, exemplary damages, or any other order the court thinks appropriate.

13.4 Other statutory protections available

As noted above, there is a separate whistleblower protections regime under the *Tax Administration Act 1953* (Cth). Broadly speaking, the types of disclosures that are protected under this separate regime relate to information about the tax affairs of PBPL.

Disclosures that qualify for protection under the Whistleblower Regime may also amount to the exercise of a workplace right. PBPL is prohibited under the *Fair Work Act 2009* (Cth) from taking adverse action against employees or contractors because they exercised or propose to exercise any workplace rights.

14 PBPL Protections, Support for Whistleblowers and EAP

PBPL is committed to ensuring that Whistleblowers feel supported throughout and after the disclosure process. PBPL recognises that coming forward can be difficult and stressful, and aims to provide appropriate assistance and reassurance. PBPL may implement reasonable measures to protect individuals from detrimental treatment and provide appropriate support during the assessment and investigation process.

The following protections apply to all reports received by PBPL, whether they are a Protected Disclosure or a report of Reportable Conduct.

PBPL commits to hold all information received through a report in strictest confidence, but where required by law, may be released or provided to regulatory agencies or PBPL's professional advisors. It may also be necessary to reveal the nature and substance of information provided to various people on a confidential basis to allow the report to be investigated.

PBPL is committed to ensuring that no-one is disadvantaged in any way for raising genuinely held concerns about suspected Reportable Conduct. People reporting Reportable Conduct for bona fide reasons will not be disadvantaged by dismissal, demotion, harassment, discrimination or any other form of retribution or bias. However, this Policy will not protect a Whistleblower who is also involved in the Reportable Conduct, or a person who deliberately makes a false disclosure, from possible disciplinary action.

If a Whistleblower feels that they have been subject to reprisal action, they should raise the issue with the Whistleblowing Officer, or another contact point within PBPL above, as soon as possible, for investigation. Anyone found to have victimised a Whistleblower for making a report of Reportable Conduct will be subject to disciplinary action.

Whistleblowers are also encouraged to contact PBPL's external Employee Assistance Program provider, Telus Health on 1300 361 008 if they feel they need emotional counselling support during this process. This is a free, confidential service. No details about a Whistleblower's discussions with Telus Health are reported back to PBPL.

15 Investigation

PBPL will ensure that all reports are dealt with promptly and, if appropriate, investigated promptly, impartially and appropriately for the issue(s) involved.

15.1 Initial Assessment

When a disclosure is received, the Whistleblowing Officer (or an authorised delegate) will first conduct a preliminary assessment to determine whether:

- the disclosure qualifies for protection under the Whistleblower Regime;
- it involves sufficient information to support a meaningful investigation; and
- immediate protective or remedial actions are required.

If the matter does not fall within this Policy, the Whistleblowing Officer will refer it to the appropriate internal process and inform the discloser where possible.

If PBPL determines that an investigation is necessary, then any referral of the Protected Disclosure for investigation will be done in accordance with the confidentiality obligations that PBPL owes to the Whistleblower.

PBPL will ensure that all investigations into Protected Disclosures are conducted in a procedurally fair and confidential manner, to ensure the fair treatment of any individuals mentioned in the Protected Disclosure or to whom the Protected Disclosure relates. Respondents in the process will be given an opportunity to know the allegations against them and respond to them.

16 Feedback

Where the identity of a Whistleblower is known, PBPL will aim to keep the Whistleblower informed of the progress of the investigation. However, confidentiality concerns, if any, may prevent PBPL from providing specific details of the matter as a result. All employees should treat any information about any investigation as confidential.

17 Appeals

If the Whistleblowing Officer decides there is insufficient evidence to investigate, or any investigation finds that the allegations are unsubstantiated, the Whistleblower may appeal this decision by elevating it to the Chair of the Board of PBPL.

18 Penalties for Breach of this Policy

Where an officer, employee or contractor of PBPL breaches this policy, this will be considered a breach of the Code of Conduct and dealt with as such.

19 Unacceptable Workplace Behaviour Policy and Issue Resolution Policy

This Policy does not apply to issues that are covered by the ***Unacceptable Workplace Behaviour Policy*** and the ***Issue Resolution Policy***.

If you have an issue that is covered under those policies, you should report the complaint under the terms of those policies. PBPL may not be able to offer you anonymity in relation to these complaints to ensure procedural fairness in the process.

However, a person is protected by this Policy where they witness an incident and report their concerns to management.

20 How to access this Policy

This policy will be made available through the following methods:

- Company website www.portbris.com.au
- Company Intranet;
- Diligent Board Portal.

21 Policy Review

As a Board approved document, this Policy is to be reviewed by management at least each year and by the Board at least every two years, following endorsement by the Audit and Risk Committee.

22 References

- Code of Conduct
- Unacceptable Workplace Behaviour Policy
- Issue Resolution Policy