

# Icon Water Whistleblower policy



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Purpose of policy	Icon Water is committed to upholding core values and ethical and lawful conduct in all aspects of its business. This policy encourages individuals to speak up about any illegal or improper conduct occurring within Icon Water and ensures that they can do so in a safe and confidential environment without fear of reprisal or detrimental treatment.
Policy availability	<p>This policy is available to the general public as well as all of Icon Water’s customers and suppliers on Icon Water’s website (<a href="http://www.iconwater.com.au">www.iconwater.com.au</a>) and is also made available to all officers and employees of Icon Water on Icon Water’s intranet.</p> <p>Icon Water offers online training modules on whistleblower protection as well as related requirements. All employees are required to complete the training both on commencement and on an ongoing basis.</p>
Interaction with other laws	<p>This policy applies to disclosures falling within the scope of the <i>Corporations Act 2001</i> (Cth) (Corporations Act), as outlined in this policy.</p> <p>A separate procedure (<a href="#">Management of Public Interest Disclosures</a>) applies to disclosures falling within the scope of the <i>Public Interest Disclosure Act 2012</i> (ACT).</p> <p>Any disclosures will be managed in accordance with the most appropriate policy, taking into account the nature and circumstances of the disclosure and disclosable conduct, as determined by the General Counsel.</p>
Policy application	<p>This policy sets out:</p> <ul style="list-style-type: none"> <li>• who is entitled to whistleblower protection under this policy;</li> <li>• the protections a whistleblower is entitled to under this policy; and</li> <li>• how disclosures made by a whistleblower will be handled and investigated by Icon Water in accordance with this policy.</li> </ul>
Who is entitled to whistleblower protection?	<p>To be treated as a whistleblower under the <i>Corporations Act</i>, you must:</p> <ol style="list-style-type: none"> <li>1.             <ol style="list-style-type: none"> <li>a) be one of the individuals set out in <a href="#">section A</a>; and</li> <li>b) disclose information regarding the types of matters set out in <a href="#">section B</a>; and</li> <li>c) make the disclosure directly to one of the people or bodies as set out in <a href="#">section C</a>; OR</li> </ol> </li> <li>2. have made a disclosure to a legal practitioner for the purposes of obtaining legal advice or representation about the operation of the whistleblower protections under the <i>Corporations Act</i>; OR</li> <li>3. have made an emergency disclosure or public interest disclosure.</li> </ol>
<b>Section A</b> Who can make disclosures?	<p>Disclosures may be made by:</p> <ul style="list-style-type: none"> <li>• a former or current officer or employee of Icon Water. This extends to employees engaged on a permanent or part time basis, fixed term or temporary and secondees;</li> </ul>

	<ul style="list-style-type: none"> <li>• a former or current contractor or supplier of goods and services to Icon Water, or their current and former employees;</li> <li>• an associate of Icon Water;</li> <li>• a family member of any individual listed above.</li> </ul> <p>Icon Water employees are strongly encouraged to report disclosable conduct under this, or other applicable policies, if they become aware of actual or suspected reportable conduct.</p>
<p><b>Section B</b> What can be disclosed?</p>	<p>You can make a report under this policy if you have reasonable grounds to suspect that an Icon Water officer or employee, contractor, supplier, tenderer or other person with business dealings with Icon Water has engaged in misconduct or there is an improper state of affairs in relation to Icon Water or a related body corporate, including Icon Retail Investments Limited and Icon Distribution Investments Limited, subsidiaries that participate in the ActewAGL Joint Venture.</p> <p>The conduct disclosed does not need to involve a breach of law. Disclosures that indicate a significant risk to public health, safety or the environment may also be disclosable matters.</p> <p><b>Examples of disclosable matters</b></p> <ul style="list-style-type: none"> <li>• conduct that is dishonest, fraudulent or corrupt, including bribery</li> <li>• illegal conduct, such as theft, violence, harassment or intimidation, criminal damage to property</li> <li>• offences against the <i>Corporations Act</i> and various other financial and insurance laws</li> <li>• serious offences against other Commonwealth laws</li> <li>• unethical conduct that breaches Icon Water policies, including the Code of Conduct</li> <li>• conduct that is potentially damaging to Icon Water, an employee or third party, such as unsafe work practices</li> <li>• conduct that amounts to an abuse of authority, may cause financial loss to Icon Water, damage to its reputation or is otherwise detrimental to Icon Water's interests</li> <li>• substantial mismanagement of Icon Water resources</li> <li>• harassment, discrimination, victimisation or bullying.</li> </ul> <p>Whistleblower protections will apply even if your disclosure turns out to be incorrect or misplaced. However, individuals must not knowingly make false reports for ulterior motives.</p> <p><b>Matters that are not disclosable matters</b></p> <p>Disclosures that relate only to <i>personal work related grievances</i> cannot be made under this policy. This means grievances that relate to your current or former employment and may have personal implications for you, rather than significant implications for Icon Water or other entities. Examples include personal conflict with another employee, legitimate performance management or decisions about business restructuring. Such matters can be raised with your supervisor, manager or HR manager. Various protections under other laws may apply.</p> <p>Personal work related grievances may still qualify for protection if they include information about misconduct beyond your personal circumstances. For example, a mixed report regarding disclosable conduct, such as including committing a serious offence or conduct that represents a danger to the public, accompanied by a personal work related grievance, may be protected.</p>

	<p>Mere allegations, without any reasonable grounds to suspect misconduct, will not be protected as a disclosable matter.</p> <p>While disclosures that are not disclosable matters (generally outlined above) do not qualify for protection under the <i>Corporations Act</i> or applicable tax laws, Icon Water encourages you to speak up in relation to issues of concern.</p>
<p><b>Section C</b> Who can disclosures be made to?</p>	<p>To qualify for whistleblower protection, disclosures must be made directly to one of Icon Water’s eligible recipients. Icon Water has a number of different people who are eligible recipients, both internal to Icon Water and externally.</p> <p><u>Internal Options</u> To ensure appropriate escalation and timely investigation of matters, Icon Water encourages disclosures to be made to:</p> <ul style="list-style-type: none"> <li>• General Counsel</li> <li>• Chief Financial Officer</li> <li>• Manager Risk and Resilience</li> <li>• Manager Internal Audit and Quality</li> </ul> <p><u>External Options</u> Alternatively, you can make a disclosure to any one of the following regulatory bodies and other external parties including Deloitte (an independent whistleblower service provider), ASIC, APRA or the ATO. See Annexure A for further details, including contact details.</p> <p><u>Legal Practitioners</u> Disclosures made to a legal practitioner for the purposes of seeking legal advice or representation in relation to the operation of the whistleblower protection provisions in the <i>Corporations Act</i> are also protected, even if the practitioner advises that the disclosure is not a disclosable matter.</p> <p><u>Public interest and emergency disclosures</u> In limited and specific circumstances, disclosures may be made to journalists and Commonwealth, state or territory parliamentarians. Generally, these disclosures may be made where:</p> <ul style="list-style-type: none"> <li>• A public interest disclosure was made to ASIC, APRA or another Commonwealth body</li> <li>• Written notice has been given to the body notified</li> <li>• In the case of a public interest disclosure, the relevant time period has elapsed, there are reasonable grounds to believe that no action is being taken and that further disclosure is in the public interest</li> <li>• In the case of an emergency disclosure, there are reasonable grounds to believe that there is a substantial and imminent danger to health, safety or the environment and the proposed disclosure is no greater than necessary to inform the parliamentarian or journalist.</li> </ul> <p>If you are considering making a public interest or emergency disclosures, please seek independent legal advice on the applicable criteria prior to making a disclosure.</p>
<p>Before you make a disclosure</p>	<p>If you require additional information on a confidential basis about how this policy works, what the policy covers and how disclosures might be handled, before formally making a disclosure, please contact Icon Water’s General Counsel (see Annexure A for contact details) or an independent legal adviser.</p>
<p>How to make disclosures</p>	<p>You can make disclosures in a number of ways, including in writing, by email, mail, by phone or in person. Contact details for eligible recipients are set out in Annexure A.</p>

	<p>You should clearly state that you are making the disclosure under the whistleblower protection policy and that it is confidential. You may wish to state this upfront in a discussion and clearly mark any written statement as such. If you are mailing, then please mark any envelope as private and confidential.</p> <p>Anonymous disclosures are protected under the <i>Corporations Act</i>. These can be made by contacting Icon Water’s external whistleblower service provider, calling from a private number, using an anonymous email address or mail without including identifying details. Alternatively, you can use a pseudonym. Anonymous disclosers are strongly encouraged to provide some means of communicating with Icon Water to enable Icon Water to investigate and provide feedback.</p>
<p>Protection of whistleblowers</p>	<p>Icon Water is committed to ensuring the confidentiality of all matters raised under this policy, and that those who make a report are treated fairly, not victimised and do not suffer detriment.</p> <p>The following protections apply to internal disclosures to Icon Water as well as disclosures made to legal practitioners, external bodies and public interest and emergency disclosures.</p> <p><b>Protecting your identity and confidentiality</b></p> <p>Subject to compliance with legal requirements, upon receiving a report under the policy, Icon Water will only share your identity as a whistleblower (or information likely to reveal your identity) where:</p> <ul style="list-style-type: none"> <li>(a) you consent;</li> <li>(b) the concern is reported to the Australian Securities and Investments Commission (ASIC), the Australian Prudential Regulation Authority (APRA) or the Australian Federal Police (AFP);</li> <li>(c) the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.</li> </ul> <p>If Icon Water need to disclose information contained in a disclosure for the purposes of investigating a report, Icon Water will not disclose your identity and will take all reasonable steps to reduce the risk of identification. For example, gender neutral terms may be used and references to events or individuals that may otherwise identify you will be managed. Despite this, people may be able to guess a whistleblower’s identity in some circumstances.</p> <p>Icon Water will also take reasonable steps to ensure that other individuals mentioned in a disclosure report (those not making the disclosure themselves) are treated fairly. Depending on the circumstances of the disclosure and associated risk, this may include arranging investigations at times and locations to protect their identity and access to support services.</p> <p>All files and records created from an investigation will be clearly marked as confidential, stored securely and with access strictly limited to appropriately qualified and trained staff directly involved in managing and investigating a disclosure.</p> <p>Disclosure of a whistleblower’s identity where it is not permitted is a serious matter. If you are concerned about a breach of confidentiality, you can lodge a complaint with Icon Water’s General Counsel, ASIC, APRA or the ATO for further investigation.</p> <p><b>Protection against detrimental conduct</b></p>

	<p>Whistleblowers are entitled to protection against detrimental conduct. This protection applies if they have made, may make or propose to make a disclosure.</p> <p>Detrimental conduct includes dismissal, demotion, harassment or intimidation, discrimination, bias, threats of harm or damage to a person's property, reputation or financial standing or other unfavourable treatment connected with making a report. It does not include legitimate performance management, nor administrative action taken for the purposes of protecting a discloser from detriment.</p> <p>Icon Water has various measures in place to enable these protections. These will vary depending on the nature of the disclosure and the assessed risk of detrimental conduct against the discloser, but may include the provision of professional support, reassignment of duties or relocation, ensuring that management are aware of the particular risks and their obligations.</p> <p>If you believe that you are subject to detrimental treatment as a result of making a report under this policy, you are encouraged to inform an eligible recipient immediately and consider seeking independent legal advice. See Annexure A for contact details.</p> <p><b>Compensation and other remedies</b></p> <p>If you make a disclosure and suffer loss, damage or injury through Icon Water's failure to take reasonable precautions to prevent detrimental conduct, you may be entitled to seek compensation or other remedies. You are encouraged to seek independent legal advice if these circumstances arise.</p> <p><b>Civil, criminal and administrative liability protection</b></p> <p>If you make a disclosure, you are protected from civil, criminal and administrative liability in relation to the disclosure. This includes legal action for breach of contract, prosecution for unlawful disclosure and disciplinary action for making the disclosure. However, this does not extend to any misconduct by you that may be revealed as part of the disclosure.</p>
<p>Handling and investigating disclosures</p>	<p>Icon Water will investigate all matters reported under this policy in a fair, independent and objective manner as soon as practicable after the matter has been reported.</p> <p>At the outset, Icon Water will carefully consider the nature and substance of the conduct reported in assessing whether the disclosure qualifies for protection, whether a formal investigation is required and if so, how the particular investigation will be conducted.</p> <p>If the report is not anonymous, the investigator will contact you to discuss the timeframe and investigation process, including who may be contacted, whether any external specialist advice may be sought and such other matters as are relevant to the investigation.</p> <p>Information that may lead to your identification cannot be disclosed as part of the investigation process without your consent unless it is de-identified and reasonably necessary for investigating the conduct disclosed. Your consent to a limited disclosure may assist the investigation.</p> <p>If the report is not anonymous, Icon Water will provide you with regular updates on progress and inform you of the outcome of the investigation</p>

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	<p>(where appropriate and subject to privacy considerations of those against whom allegations are made).</p> <p>Where a report is made anonymously, Icon Water will conduct the investigation and its enquiries based on the information provided to it.</p> <p>Icon Water will document and maintain confidential records of the process. The nature and scope of these will depend on the nature and circumstances of the conduct disclosed.</p> <p>If you are not satisfied with the conduct or findings of an investigation, you may seek review by escalation to Icon Water's Risk and Assurance Committee or lodge a complaint with ASIC, APRA or the ATO.</p>
Reporting procedures	<p>In the interests of fostering a culture of fairness and ethical conduct, Icon Water will provide regular reports to the Risk and Assurance Committee and/or Board on the number and type of whistleblower incident reports. These reports will be made on a no name and confidential basis.</p> <p>Reports on serious and/or material disclosable conduct may be referred to the Chair of the Risk and Assurance Committee immediately.</p>
Policy review	<p>This policy will be reviewed every 2 years (unless earlier review is necessary) to ensure that it remains effective and meets best practice and the needs of Icon Water.</p>
Last amended	November 2021

### **Related policy, procedures and enablers**

[PO1 People management](#)

[PR01.07 Harassment, bullying and vilification](#)

[PR07.12 Compliance with legal and other obligations](#)

[PR 07.14 Management of public interest disclosures](#)

[EN01.00.05 Code of Conduct](#)

[EN07.12.01 Privacy Policy](#)

[EN07.00.22 Conflicts of Interest](#)

## Annexure A – Contact Details for Icon Water eligible recipients

### Internal

Icon Water's preference is that you raise reports with the officers listed immediately below.

Disclosure officer	Contact details
General Counsel Alison Pratt	Email: <a href="mailto:Alison.Pratt@iconwater.com.au">Alison.Pratt@iconwater.com.au</a> Phone: 02 6180 6163
Chief Financial Officer Joy Yau	Email: <a href="mailto:Joy.Yau@iconwater.com.au">Joy.Yau@iconwater.com.au</a> Phone: 02 6180 6180
Manager Risk and Resilience James Kiwi	Email: <a href="mailto:James.Kiwi@iconwater.com.au">James.Kiwi@iconwater.com.au</a> Phone: 02 6189 6905
Manager Internal Audit and Quality Amanda Karim	Email: <a href="mailto:Amanda.Karim@iconwater.com.au">Amanda.Karim@iconwater.com.au</a>  Phone: (02)6180 6182

However, you may raise the matter with any officer, member of the executive team or Icon Water's internal or external auditor or actuary.

### External

Reports may also be made to a range of external bodies.

External entity	Contact details
Deloitte	<p>Deloitte provide an independent external whistleblower service on behalf of Icon Water. The service is available 24 hours-a-day, 7 days-a-week and is available to all Icon Water employees as well as related stakeholders. Contact can be made by</p> <p>Phone            1800 077 278</p> <p>Email            <a href="mailto:iconwater@deloitte.com.au">iconwater@deloitte.com.au</a></p> <p>Fax                (03) 9691 8182</p> <p>Logging on      <a href="https://australia.deloitte-halo.com/whistleblower/website/ICONWater">https://australia.deloitte-halo.com/whistleblower/website/ICONWater</a></p> <p>Emailing        <a href="mailto:iconwater@deloitte.com.au">iconwater@deloitte.com.au</a></p> <p>Post              Icon Water Fraud &amp; Corruption Hotline Reply paid 12628 A'Beckett Street Melbourne VIC 8006</p>
ASIC	The Australian Securities and Investments Commission is an integrated corporate, markets, financial services and consumer credit regulator. ASIC manages disclosures about misconduct and breaches of law in relation to the <i>Corporations Act</i> and other regulatory responsibilities.

	<a href="#">ASIC-ASIC investigations and enforcement-Whistleblowing</a>
APRA	<p>The Australian Prudential Regulation Authority is a statutory authority that supervises banking, insurance and superannuation institutions. They manage arrangements for the disclosure of APRA regulated prudential requirements and public interest disclosures.</p> <p><a href="https://www.apra.gov.au/become-a-whistleblower-and-make-a-public-interest-disclosure">https://www.apra.gov.au/become-a-whistleblower-and-make-a-public-interest-disclosure</a></p>
ATO	<p>The Australian Tax Office is the principal revenue collection agency of the Australian Government. They manage arrangements for the disclosure of tax avoidance behaviour and other tax issues.</p> <p><a href="https://www.ato.gov.au/general/gen/whistleblowers/">https://www.ato.gov.au/general/gen/whistleblowers/</a></p>
Legal practitioners	<p>The ACT Law Society provides a directory of registered practitioners in the ACT:</p> <p><a href="https://www.actlawsociety.asn.au/lawyers-directory">https://www.actlawsociety.asn.au/lawyers-directory</a></p> <p>For legal practitioners in other states, refer to the relevant state Law Society.</p>