

Whistleblower Policy

Effective 14/02/2025

Due for review on 14/02/2027

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Whistleblower Policy

1. Introduction

At Aurizon we live by our values. This means that we have the courage to do the right thing, we look out for each other, we do not walk past hazards, and we have courageous conversations when they are required.

If in doubt, speak out. Aurizon encourages the reporting of any information where there are reasonable grounds to believe that the conduct of someone connected with Aurizon isn't right. Aurizon expects that reports are made honestly and on reasonable grounds.

Aurizon's Whistleblower Policy aligns with our values and our code of conduct and outlines how employees and others can report concerns of illegal, unethical or improper conduct. This document describes the types of matters that are protected under the Whistleblower regime, along with other reporting mechanisms that individuals can use, including what happens after they make a report and how Aurizon seeks to ensure they feel safe in providing a report without fear of reprisal or intimidation.

This Policy applies to all Aurizon group entities, their employees, contractors, and suppliers.

We encourage all reports under this Policy to be made via the Aurizon Whistleblower Hotline. The Whistleblower Hotline is available 24 hours per day, 7 days per week, 365 days of the year. The Whistleblower Hotline number is 1800 144 774. You can also call the Whistleblower Hotline to ask any questions you have about making a report.

2. Making a report

Aurizon takes all allegations of illegal, unethical or improper conduct seriously and will investigate these matters as appropriate. The type of matter or concern being raised will determine the reporting mechanisms available and will also determine if legal protection under the Whistleblower Laws and this Policy is available.

2.1 Legal Protection

To access protections under the Whistleblower Laws and this Policy, the report must be:

- made by an Eligible Whistleblower;
- about Reportable Conduct; and
- disclosed to an Eligible Recipient
(a "**Protected Disclosure**").

These eligibility requirements and the legislative protections available under the Whistleblower Laws are outlined in more detail below.

2.2 Eligible Whistleblowers

The following people who make a disclosure of Reportable Conduct will be *Eligible Whistleblowers* under this Policy:

- all current and former Aurizon team members including:
 - employees or officers (including directors);
 - volunteers, consultants and secondees; or
 - contractors and suppliers (and their employees); and
- a relative, spouse or dependent of any of the above.

The report can be made either in a way which identifies the Eligible Whistleblower, or anonymously.

2.3 Reportable Conduct

Aurizon encourages you to report any information you have reasonable grounds to suspect concerns misconduct or an improper state of affairs or circumstances in relation to Aurizon or any of its related bodies corporate (**Reportable Conduct**). Aurizon expects you to make reports under this Policy honestly and on reasonable grounds. To access protection under this Policy and the Whistleblower Laws, the information you disclose must be Reportable Conduct.

Examples of Reportable Conduct include (but are not limited to) information you have reasonable grounds to suspect concerns conduct, in relation to Aurizon entities, officers or employees, which:

- is illegal, corrupt, dishonest, or unethical;
- violates the law or any legal code;
- is creating an unsafe environment;
- is causing harm to the environment;
- is a systemic, repeated, wilful or serious breach of internal policy, including the Code of Conduct, that suggests an improper state of affairs or circumstances at the organisation (e.g. unlawful or unethical conduct, conflicts of interest, misappropriation or misuse of funds or company property or information); or
- is detrimental to Aurizon and could cause financial or non-financial loss.

See the Definitions section of this Policy for further examples of Reportable Conduct.

Personal work related grievances. Personal work-related grievances are not generally considered Reportable Conduct. Personal work-related grievances are issues in relation to your employment with Aurizon that have implications for you personally (i.e. matters solely related to your personal employment).

Examples of personal work-related grievances include:

- an interpersonal conflict between you and another employee;

- a decision relating to your promotion or transfer;
- a decision about the terms and conditions of your employment; and
- a decision relating to performance, conduct or the termination of your employment.

These types of concerns (including concerns that you have been the subject of bullying, discrimination or harassment) do not generally qualify for protection under the Whistleblower Laws, but may be protected under other legislation, including under the *Fair Work Act 2009* (Cth) and applicable anti-discrimination or safety laws.

For current Aurizon employees or officers, contractors or consultants, personal work-related grievances should be raised in accordance with the [Grievance Procedure](#).

However, a personal work-related grievance may qualify for protection under the Whistleblower Laws and may be reported in accordance with this Policy if:

- It is a 'mixed report' – for example, part of the conduct is Reportable Conduct but is also accompanied by or related to a personal work-related grievance;
- the grievance has significant implications for Aurizon and otherwise meets the definition of Reportable Conduct; or
- the grievance is about actual or threatened detriment (including bullying, discrimination or harassment) in connection with your actual, potential or perceived involvement in a whistleblower matter.

In these cases, the personal work-related grievance may be treated as Reportable Conduct, and if so, and if you are an Eligible Whistleblower and the disclosure is made to an Eligible Recipient, you will qualify for protection under the Whistleblower Laws and this Policy.

2.4 Eligible Recipients

To access protection under this Policy and the Whistleblower Laws, you must make the disclosure of Reportable Conduct to an Eligible Recipient.

The Whistleblower Hotline is an eligible recipient for Aurizon, and we encourage all disclosures of Reportable Conduct to be made via the Aurizon Whistleblower Hotline. The Whistleblower Hotline is available 24 hours per day, 7 days per week, every day of the year. The Whistleblower Hotline number is 1800 144 774.

Making your disclosure to the Whistleblower Hotline is the best way for Aurizon to ensure your report is dealt with promptly, securely and in accordance with this Policy.

The Whistleblower Hotline will then direct disclosures to relevant members of the Risk & Assurance team to be reviewed for the purpose of responding to the disclosure.

If you don't want the Whistleblower Hotline to provide details of your report to a particular member of the Risk & Assurance team, please state this when making your report.

The Whistleblower Hotline will not disclose your identity to any person, including the Risk & Assurance team, without your consent.

You can also make a report to any other Aurizon eligible recipient (listed below).

Other Eligible Recipients

At Aurizon, an Eligible Recipient also includes:

- Officers of any Aurizon group company (this includes directors of Aurizon's Board and company secretaries);
- a member of Aurizon's Executive Committee — including the CEO, CFO and Group Executives;
- Aurizon's Head of Risk and Assurance; and
- An internal or external auditor, or a member of an audit team conducting an audit, of any Aurizon group company

(Eligible Recipients).

See the Definitions section of this Policy for additional Eligible Recipients, such as those in relation to reports about Aurizon's tax affairs.

3. Reporting to a Relevant Regulator

You may also make a disclosure of Reportable Conduct to the following regulators:

- The Australian Securities and Investments Commission (**ASIC**);
- The Australian Prudential Regulation Authority (**APRA**); or
- The Commissioner of Taxation (**the ATO**), if the disclosure relates to Aurizon's tax affairs.

(Relevant Regulator).

3.1 What if I think it's an emergency or the regulators are not taking any action?

If you have already made a disclosure to ASIC or APRA regarding Reportable Conduct, then under certain circumstances you can make a *disclosure of Reportable Conduct* to a journalist or member of parliament. This is called an *emergency disclosure* or a *public interest disclosure*.

If you are considering making an *emergency disclosure* or *public interest disclosure*, we recommend you contact the Whistleblower Hotline or seek legal advice to ensure you understand the criteria.

4. How we respond to reports made under this Policy

4.1 Investigation

We will treat your report seriously and will use the information you provide in your disclosure to assess if an investigation or alternative response is required. The aim of an investigation is to determine whether there is enough evidence to substantiate the alleged conduct reported. Any investigation process will typically be coordinated or managed by the Head of Risk and Assurance. Subject to the confidentiality protections below, the investigation process and investigation outcomes will be (where appropriate) reported on a regular basis to the Aurizon Board's Audit, Governance and Risk Management Committee.

If your report is not about Reportable Conduct, it may be handled through other complaint or conduct investigation mechanisms within Aurizon, as appropriate in the circumstances (i.e. through our People team).

4.2 Confidentiality

If you make a report under this Policy, Aurizon will seek your consent to disclose your identity for purposes of handling the report. Aurizon respects the right of a whistleblower to make an anonymous report. If you wish to remain anonymous, Aurizon will take all reasonable steps to ensure that your identity is protected from disclosure, unless disclosure of your identity is authorised by law.

Aurizon will ensure that any records relating to investigations are stored securely and confidentially and are only able to be accessed by personnel who are authorised to access the information.

If you do remain anonymous, it may not be possible for Aurizon to adequately investigate and respond (if at all) to the disclosure. For purposes of investigating a matter related to a protected disclosure, it may be reasonably necessary for Aurizon to disclose information which may lead to your identification. This is permitted under the Whistleblower Laws and this Policy provided your identity itself is not disclosed and all reasonable steps are taken to reduce the risk of you being identified as a result of Aurizon's disclosure.

4.3 Fair treatment

Aurizon aims to provide fair treatment to the parties involved in a report, including the whistleblower, the person who is the subject of the Reportable Conduct and any witnesses including by:

- not disclosing the person's identity throughout the investigation process (or information likely to lead to their identification) unless given consent or authorised by law
- not condoning any retaliation or Detrimental Conduct for making a report
- seeking to ensure that any investigation process is thorough, objective, fair and independent of those involved in the report
- providing confidential support throughout the reporting and investigation process, which is available by contacting the Aurizon Employee Assistance Program on 1300 361 008.

4.4 No Detrimental Conduct

Aurizon is committed to protecting and respecting the rights of whistleblowers and will not tolerate any Detrimental Conduct against anyone on the basis or on the suspicion of them making a Protected Disclosure.

Detrimental Conduct does not include steps that are reasonable for the purpose of protecting whistleblowers from detriment, or steps Aurizon may take to manage unsatisfactory work performance in line with Aurizon's usual processes for managing performance and conduct.

4.5 Investigation outcomes

Where possible and appropriate (taking into account confidentiality considerations, legal obligations and any other relevant factors), the Eligible Whistleblower may be informed of the investigation outcome(s). If informed of the outcome, they will be required to maintain confidentiality. If a Protected Disclosure is made anonymously, it may not be possible to contact the discloser to provide information about the progress or outcome of an investigation.

4.6 Acting on findings

Where misconduct alleged in a protected disclosure is substantiated, our resulting actions may include disciplinary action and, if criminal conduct is substantiated or suspected, reporting the conduct to relevant authorities. Disciplinary outcomes will remain confidential to the individual concerned.

4.7 Employee support

Aurizon offers confidential support to whistleblowers and others involved in a process under this Policy throughout the reporting and investigation process, which is available by contacting the Aurizon Employee Assistance Program on 1300 361 008.

5. False Disclosures

When making a disclosure, you must have reasonable grounds to suspect the information you are disclosing concerns *Misconduct* or an improper state of affairs or circumstances in relation to Aurizon.

Aurizon takes deliberate false reports of improper conduct seriously and this may be considered a breach of Aurizon's Code of Conduct. Resulting disciplinary action could include termination of employment.

6. Breach of this Policy

Aurizon takes its obligations to protect Eligible Whistleblowers seriously. If an Aurizon employee or contractor breaches this Policy, including by breaching the confidentiality

protections afforded to Eligible Whistleblowers or by engaging or threatening to engage in Detrimental Conduct, they may be subject to serious consequences, including disciplinary action and/or termination of their employment or engagement with Aurizon. They may also be subject to civil or criminal legal consequences and/or penalties.

7. Review

The Aurizon Board periodically reviews this Policy. The Policy may be amended at any time.

8. Availability and Contact

This Policy is available on the Aurizon website and intranet site. If you are unsure about any aspect of this Policy, contact the Head of Risk and Assurance, Group General Counsel, or the Whistleblower Hotline.

9. Definitions

Authorised: the following circumstances may authorise Aurizon to disclose the identity of an *Eligible Whistleblower*:

- the disclosure is made to the Australian Federal Police, the Australian Securities and Investments Commission, the Australian Prudential Regulation Authority, or the Commissioner of Taxation (the ATO),
- it is disclosed to a lawyer for the purpose of receiving advice,
- the disclosure is otherwise authorised by law.

Company: Aurizon Holdings Limited ACN 146 335 622

Detrimental Conduct: examples of detrimental conduct include:

- dismissal of an employee
- injury of an employee in their employment
- alteration of an employee's position or duties to their disadvantage
- discrimination between an employee and other employees of the same employer
- 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.

Eligible Recipients: At Aurizon, an eligible recipient includes:

- the Whistleblower Hotline
- Officers of any Aurizon group company (this includes directors of Aurizon's Board and company secretaries);

- a member of Aurizon's Executive Committee — including the CEO, CFO and Group Executives;
- Aurizon's Head of Risk and Assurance;
- An internal or external auditor, or a member of an audit team conducting an audit, of any Aurizon group company;
- If the disclosure relates to Aurizon's tax affairs:
 - any other employee or officer who has functions or duties relating to Aurizon's tax affairs;
 - a registered tax agent or BAS agent providing services to Aurizon;
 - the Commissioner of Taxation (**the ATO**) where you consider that the information may assist the ATO to perform their functions or duties under a tax law in relation to Aurizon;
 - the Tax Practitioners Board (**TPB**) or the ATO, where you consider that the information may assist the TPB to perform its functions or duties under the Tax Agent Services Act 2009 (Cth) in relation to Aurizon;
 - the Inspector-General of Taxation;
 - certain entities, prescribed by tax regulations, of which you are a member, for the purpose of obtaining assistance in relation to your disclosure; or
 - a medical practitioner or psychologist, for the purposes of obtaining assistance.

Eligible Whistleblower: any current or former directors, officers, employees, suppliers (or their employees) or individual associates of Aurizon and its subsidiaries. This Policy also applies to current or former relatives, dependents, spouses, or spouses' dependents of the above.

Emergency disclosure: the criteria for making an emergency disclosure is that an *Eligible Whistleblower*:

- previously made a disclosure to ASIC or APRA,
- has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of any person or to the natural environment,
- has given written notice to ASIC or APRA (whichever the first disclosure was made to) identifying the Protected Disclosure and stating they intend to make an emergency disclosure,
- the extent of the information disclosed is no greater than is necessary to inform the member of parliament or journalist of the substantial and imminent danger.

Legal protections: include:

- identity protection (confidentiality)
- protections from certain legal action for making the Protected Disclosure, including:
 - protection from civil, criminal, or administrative legal action for making a report;
 - protection from contractual or other remedies being sought against an Eligible Whistleblower on the basis that they made a Protected Disclosure
- the information provided may not be admissible in evidence against an Eligible Whistleblower in legal proceedings (unless they have provided false information)
- if an Eligible Whistleblower is subject to Detrimental Conduct due to making a *Protected Disclosure*, in some circumstances they may be entitled to compensation or another remedy.

Protected Disclosure is where an *Eligible Whistleblower* makes a disclosure about *Reportable Conduct* to an *Eligible Recipient*.

Public interest disclosure

The criteria for making a public interest disclosure is that an Eligible Whistleblower:

- previously made a Protected Disclosure to ASIC or APRA and at least 90 days has passed;
- has reasonable grounds to believe that that no action is being, or has been taken by ASIC or APRA and that making a second disclosure will be in the interests of the public; and has given written notice to ASIC or APRA (whoever the first disclosure was made to) identifying the Protected Disclosure and stating they intend to make a public interest disclosure.

Reportable Conduct means information you have reasonable grounds to suspect concerns misconduct or an improper state of affairs or circumstances in relation to Aurizon or any of its bodies corporate. Examples of Reportable Conduct include (but is not limited to) information you have reasonable grounds to suspect concerns the following in relation to Aurizon entities, officers or employees:

- fraud, negligence, default, breach of trust or breach of duty;
- an offence under or contravention against any of the following laws:
 - *Corporations Act 2001 (Cth)*
 - *Australian Securities and Investments Commission Act 2001 (Cth)*
 - *Banking Act 1959 (Cth)*
 - *Financial Sector (Collection of Data) Act 2001 (Cth)*
 - *Insurance Act 1973 (Cth)*
 - *Life Insurance Act 1995 (Cth)*
 - *National Consumer Credit Protection Act 2009 (Cth)*
 - *Superannuation Industry (Supervision) Act 1993 (Cth)*
 - *tax legislation (meaning any legislation that has the primary function of imposing tax in Australia)*
 - an instrument or regulation made under any of the above Acts
- a federal offence that is punishable by at least 12 months imprisonment; or
- a danger to public safety or the financial system.
-

Whistleblower Laws

In Australia, this refers to the:

- *Corporations Act 2001 (Cth)*; and
- *Taxation Administration Act 1953 (Cth)*.