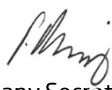


2016 Whistleblower Policy

VERSION 6

Calibre Group Limited
ABN 44 100 255 623

DATE	AUTHOR	APPROVED BY
30-06-16	D Clark	 P Massey, Company Secretary



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1 INTRODUCTION

POLICY STATEMENT

Calibre Group Limited (Calibre) is committed to creating and maintaining an open working environment in which directors, employees (whether they are full-time, part-time or casual), contractors and consultants are able to raise concerns regarding actual or suspected unethical, unlawful or undesirable conduct.

The Board of Calibre (Board) recognises that any genuine commitment to detecting and preventing illegal and other undesirable conduct must include a mechanism whereby employees and others can report their concerns freely and without fear of reprisal or intimidation. The Whistleblower Policy and Procedure (Policy) provides such a mechanism, and encourages the reporting of such conduct.

Unethical, unlawful or undesirable conduct is referred to in this Policy as Misconduct.

Misconduct and other terminology used in this Policy are defined in [Section 4](#).

The purpose of this Policy is to:

- Encourage directors, employees, contractors and consultants to report an issue if they genuinely believe a person or persons have breached Calibre's Code of Conduct, policies or the law.
- Demonstrate Calibre's commitment to a fair workplace and outline the process for managing matters of Misconduct.
- Protect individuals who, in good faith, report Misconduct which they reasonably believe to be corrupt, illegal or unethical on a confidential basis, without fear of reprisal, dismissal or discriminatory treatment.
- Assist in ensuring that matters of Misconduct and/or unethical behaviour are identified and dealt with appropriately.

2 SCOPE

This Policy applies to all of Calibre and its wholly owned operating subsidiaries' directors, employees, (whether they are full-time, part-time or casual), contractors and consultants.

3 VARIATIONS TO THIS POLICY

Any variation to this Policy must be authorised by the Calibre [Company Secretary](#), before submission to the Board for approval.

4 DEFINITIONS

For the purposes of this Policy, the definitions listed below apply.

4.1 Investigation

A search of evidence connecting or tending to connect either a person or a body corporate with conduct that infringes the laws of jurisdictions within which Calibre operates, including but not limited to criminal law, industrial relations or employment law, environment law, competition & consumer law, corporations law and associated regulations, work health and safety laws and regulations and/or the policies and standards set by Calibre.

4.2 Misconduct

All Calibre directors, employees, contractors and consultants are encouraged to report any genuine concerns that they believe constitute a breach of Calibre's Code of Conduct, policies or the law.

Matters that should be reported under this Policy, whether actual or suspected, may include:

- Dishonest, fraudulent, corrupt or unlawful conduct or practices.
- Misleading or deceptive conduct, including conduct or representations that amount to improper or misleading accounting or financial reporting practices.
- Conduct or any proposed conduct, bid, proposal, offer, contract, product or other aspect of Calibre's business that breaches the provisions of competition and consumer legislation in all States and Territories in Australia and the relevant laws in countries Calibre does business with.
- Coercion, harassment or discrimination by, or affecting, any person in Calibre.
- A breach of Calibre's Code of Conduct.
- Conduct within Calibre's control that is a significant danger to the environment.
- Conduct endangering the health and safety of any person or persons regardless of whether or not the conduct has been reported to management.
- Any action taken against, or harm suffered by, a person as a result of making a report under this Policy.
- Any other conduct or act that may cause loss to Calibre or may otherwise be detrimental to its interests.

4.3 Whistleblower

A Calibre director, employee, contractor or consultant who, whether anonymously or not, makes, attempts to make, or wishes to make a report in connection with Misconduct and where the Whistleblower wishes to avail themselves of protection against reprisal for having made the report.

4.4 Whistleblower Protection Officer (WPO)

The WPO is a designated Calibre representative tasked with the responsibility of protecting and safeguarding the interests of Whistleblowers within the meaning of this Policy. The WPO will have access to financial, legal, communication and operational advisers as required and to the Chair of the Calibre Audit, Business Risk and Compliance Committee. The WPO is the Calibre [Company Secretary](#) who will take the relevant actions required under this Policy.

4.5 Whistleblower Investigations Officer (WIO)

The WIO is a designated Calibre representative tasked with the responsibility of conducting preliminary investigations into reports received from a Whistleblower. The role of the WIO is to investigate the substance of the complaint to determine whether there is evidence in support of the matters raised or, alternatively, to refute the report.

The WIO will be appointed by the WPO on a case by case basis, depending on the nature of the report. The WIO will be an independent party who is not associated with the area under investigation.

5 WHAT SHOULD BE REPORTED UNDER THIS POLICY

All Calibre directors, employees, contractors and consultants are encouraged to report Misconduct that they believe constitutes a breach of Calibre's Code of Conduct, policies or the law. Examples of matters that should be reported under this Policy, whether actual or suspected, are outlined in [Section 4.2](#).

6 REPORTING MISCONDUCT

If a Calibre director, employee, contractor or consultant becomes aware of an issue or behaviour believed to constitute a breach of Calibre's Code of Conduct, policies or the law, then the following reporting mechanisms are available.

6.1 Internal Reports

Whistleblowers may wish to discuss the matter informally with their direct manager or local Human Resources Manager first to determine whether an incident of Misconduct has occurred. This is considered to be a good time to clarify the incident, ask questions and become familiar with the process. At all times, discussions will remain confidential.

Where informal discussion is not regarded as appropriate, or where the Whistleblower does not feel comfortable in doing so, or where the Whistleblower has previously done so and believes no action has been taken, the Whistleblower may contact the WPO directly to discuss the incident. Or the Whistleblower can report the Misconduct internally to the WPO by completing a [Misconduct Report Form](#) (MRF) and submitting it to the WPO.

Refer to Appendix A for a [MRF](#).

6.2 External Reports

Calibre is committed to ensuring its personnel behave in an open, accountable, and ethical manner. To create and preserve that environment, Calibre provides an external Whistleblower framework in which directors, employees, contractors and consultants are able to report concerns regarding actual or suspected misconduct, or unlawful behaviour.

The Calibre Whistleblower Hotline is an external independent Whistleblower Service provided by PricewaterhouseCoopers (PwC). This Service can be contacted via PwC Professional Standards.

Contact Details:

Australia (Toll Free)	1800 223 101
Email (Global)	professional.standards@au.pwc.com
Postal (Global)	Professional Standards Manager GPO Box D198, Perth WA, 6840

These calls or other communications will be treated seriously and dealt with in a sensitive and confidential manner. The PwC team is experienced in dealing with Whistleblower related matters and reports, and can be contacted 24 hours a day, 7 days a week.

Calls will be received by PwC Professional Standards on recognised business days between 8am and 7pm (AEST). Outside these times calls are diverted to a mobile phone. In the unlikely event that calls are not answered by the mobile phone, a voicemail service provides the ability to leave details. Calls are not recorded.

All Calibre directors, employees, contractors and consultants, are encouraged to report anything which they suspect may be a breach of Calibre internal policies or the law. A Whistleblower can request to remain anonymous and is entitled to be protected from any harassment or persecution as a result of the information provided.

All calls or other contacts will receive a unique report number, and the information they receive will be treated in a sensitive and confidential manner. PwC will obtain details and prepare a report which is forwarded to the WPO for action or referral to the WIO.

All reports under this Policy will be treated seriously and will be investigated appropriately.

7 REPORTING NON-COMPLIANCE OUTSIDE THE COMPANY

It is Calibre's aim to ensure that directors, employees, contractors and consultants do not feel the need to discuss Calibre's company concerns outside of Calibre, however, nothing in this Policy should be interpreted as restricting a director, employee, contractor or consultant from raising issues or providing information to an external party in accordance with any relevant law, regulation or standard.

8 INVESTIGATION

All reports of Misconduct will be treated seriously and be the subject of a thorough investigation with the objective of locating evidence that either substantiates or refutes the claims/allegations made by the Whistleblower. Investigations are to be undertaken by the WIO.

The WIO will respond to all concerns raised and report to the WPO.

Following a report of Misconduct, either internally or externally, the following procedure is to be followed:

- The completed MRF or PwC Professional Standards report is to be forwarded to the WIO by the WPO.
- The WIO is to review the MRF or PwC Professional Standards report and determine the appropriate manner of investigation, and then inform the WPO (who is required to inform the Whistleblower) of how the investigation will proceed.
- The WIO is to determine what resources are needed and secure access to those resources, including, where necessary, the assistance of other employees or external professional help (including lawyers, accountants, forensic analysts or operational experts).
- The WIO plans and conducts the investigation.
- The WIO is to consider process/control improvements (risk assessments, audits, etc.).
- The WIO prepares an Investigation Report and forwards the Investigation Report to the WPO.
- The WPO advises and debriefs the Whistleblower.

9 REPORTING OF INVESTIGATION FINDINGS

At the end of the investigation, the WIO will report all findings to the WPO who will, in conjunction with the Calibre Managing Director (MD) and Calibre Internal Audit (IA), determine the appropriate response (unless those officers are the subject of the investigation, in which case such report shall be made directly to the Chairman of the Calibre Audit, Business Risk & Compliance Committee). This response will address any unacceptable conduct and take action to prevent any future occurrences of the same Misconduct.

All investigations, proceedings and outcomes will be reported to the Calibre Audit, Business Risk and Compliance Committee.

Where allegations of unacceptable conduct made against another person cannot be substantiated, that person will be advised accordingly and will be entitled to continue in their role as if the allegations had not been made.

10 WHISTLEBLOWER ANONYMITY

If requested, the identity of the Whistleblower will be kept strictly confidential by the MD, WPO, WIO, IA, and PwC Professional Standards unless:

- The person making the report consents to the disclosure.
- The disclosure is required by law.
- The disclosure is necessary to prevent or lessen a serious threat to a person's health or safety.
- It is necessary to protect or enforce Calibre's legal rights or interests.
- It is necessary to defend any claims.

The Whistleblower may choose to:

- Remain completely anonymous to both Calibre and PwC Professional Standards.
- Provide details regarding their identity only to PwC Professional Standards.
- Provide details regarding their identity to both Calibre and PwC Professional Standards.

11 WHISTLEBLOWER PROTECTION

A Whistleblower who reports matters in good faith, provided he or she has not been involved in the Misconduct reported, will not be penalised or personally disadvantaged by reporting a matter.

Calibre will not tolerate any instances of legitimate Whistleblowers being:

- dismissed;
- demoted;
- subjected to any form of harassment and persecution; or
- discriminated against.

A Whistleblower who believes he or she, or his or her family, has been the victim of any of the above, by reason of their status as a Whistleblower, should immediately report the matter to the WPO. Where an incident of this nature occurs, the relevant disciplinary policies will apply.

Any Calibre employee, director, contractor or consultant who is found to have dismissed, demoted, harassed or discriminated against a Whistleblower, because of their status as a Whistleblower, may be subjected to disciplinary measures.

A Whistleblower who has been involved in the reported Misconduct may be provided with immunity or due consideration from Calibre initiated disciplinary proceedings by agreement with Calibre. Calibre however, has no power to provide immunity from criminal prosecution.

12 FEEDBACK AND COMMUNICATION WITH THE WHISTLEBLOWER

Where possible, and assuming the identity of the Whistleblower is known, the Whistleblower will be kept informed of the outcome of the investigation of his or her report, subject to privacy and confidentiality considerations.

All Whistleblowers must maintain confidentiality of all such reports, and not disclose details to any person, unless required by law.

13 FALSE MISCONDUCT REPORTS

Where it is established by the WIO that the Whistleblower is not acting in good faith, or he or she has made a false report of Misconduct (including where the allegation has been made maliciously, vexatiously or without any basis), he or she will be subjected to disciplinary proceedings, including summary dismissal.

Whilst not intending to discourage Whistleblowers from reporting matters of genuine concern, Whistleblowers must ensure that, as far as possible, reports are factually accurate, complete, based on first-hand knowledge, presented in an unbiased fashion (and any possible perception of bias of the Whistleblower should be disclosed), and without material omission.

14 DOCUMENT RETENTION AND CONFIDENTIALITY

All information, documents, records and reports relating to the investigation of a reported Misconduct will be confidentially stored and retained in an appropriate and secure manner.

15 POLICY REVIEW

This Policy will be reviewed periodically by the Calibre Audit, Business and Risk and Compliance Committee. A report of the outcome of each review will be given to the Board.

16 AUSTRALIAN STANDARDS

This Policy has been drafted to comply with the following Australian standards:

- AS 8004–2003 (Whistleblower Protection Programs for Entities).
- AS 8001–2008 (Fraud and Corruption Control).

Attachments

CALIBRE GROUP LIMITED MISCONDUCT REPORT FORM (MRF)

Person completing MRF:

Whistleblower's name:

This whole form can be anonymously completed and the Whistleblower can choose not to reveal their identity. Unless express consent is given, the person to whom the disclosure is made cannot reveal the Whistleblower's identity to any other party except in relation to breaches of the Criminal Codes, Corporations Act or the ASIC Act, in which case that information may be disclosed to ASIC, or the Federal Police or State/Territory Police, or otherwise to the extent allowed by law.

Confidential Contact Details

Email:

Mobile:

Telephone:

Other:

Misconduct Report

Date of report:

Has the Misconduct been reported in any other form
by you or, of your knowledge, any other person?

YES

NO

UNCERTAIN

(please circle one)

Identify of person(s) engaged in Misconduct:

Location of Misconduct:

Describe in as much detail as possible the facts, circumstances and events of the Misconduct.

(please attach additional pages if required)

Name:

Signature:

Position:

Date:
