

# Speak Up (Whistleblower) Policy

## Spark Infrastructure Group

Adopted by the Board on 19 May 2022

### Introduction

---

Spark Infrastructure RE Limited (“**Company**”) is the responsible entity of Spark Infrastructure Trust (“**Trust**”).

The Company and its subsidiaries are committed to conducting business honestly, with integrity, and in accordance with its values and standards of expected behaviour.

This policy outlines how the Company, the Trust and their consolidated entities (“**Spark**” or the “**Group**”) aims to:

- encourage people to Speak Up if they become aware of Potential Misconduct;
- explain how to Speak Up and what protections a discloser will receive;
- outline Spark’s processes for responding to Speak Up reports; and
- promote a workplace environment in which everyone feels safe, supported and encouraged to Speak Up.

### Speak Up User Guide

---

A separate ‘Speak Up User Guide’ has been prepared for use by individuals that will fulfill one of the following roles in order to comply with the relevant laws. The Speak Up User Guide provides more information about these roles:

- **Recipients:** Those who receive reports under the Policy. Recipients advise the Speak Up Coordinator of any reports that they receive. Recipients are listed in the section titled “Who should I tell?” below.
- **Speak up Coordinator:** Those responsible for coordinating Spark’s response to reports made under the Policy, including if a Speak Up Protection Officer should be assigned. The Speak Up Coordinator is also a Recipient.
- **Investigators:** Those responsible for formal investigations in relation to reports made under the Policy. Investigators will report to the Speak Up Coordinator.
- **Speak Up Protection Officer:** Those responsible for offering support and practical protections to people who make a report under the Policy. The Speak Up Protection Officer is not involved in receiving or investigating reports.

## What is 'Speaking Up'?

---

Anyone with information about Potential Misconduct should report that information to a Recipient (i.e. to "**Speak Up**"). If in doubt, Speak Up.

The Recipients are listed in the section titled "Who should I tell?" below.

## What is Potential Misconduct?

---

**Potential Misconduct** is any suspected or actual misconduct or improper state of affairs or circumstances in relation to Spark, or an employee or officer of Spark.

You should Speak Up even if you are unsure if something is Potential Misconduct.

Potential Misconduct does **not** generally include **personal work-related grievances**.

Personal work-related grievances are grievances relating to your employment that have implications for you personally (such as a disagreement between you and another employee or a decision about your promotion).

Generally, these grievances should be raised via the executive responsible for Human Resources or informal resolution pathways such as under the Grievance Policy to allow those issues to be resolved most effectively. In some cases, these grievances may qualify for legal protection (see Attachment 1).

Examples of Potential Misconduct include:

- breach of laws or regulations;
- breach of the Code of Conduct or other Group policies, standards or codes;
- criminal activity;
- bribery or corruption;
- conduct endangering health and safety, or causing damage to the environment;
- information that indicates a danger to the public or the financial system;
- dishonest or unethical behaviour;
- anti-competitive behaviour;
- financial fraud or mismanagement;
- conflicts of interest;
- victimisation or harassment;
- insider trading;
- unauthorised use of Spark's confidential information;
- conduct likely to damage Spark's financial position or reputation; and
- deliberate concealment of the above.

## Who can Speak Up and when?

---

Anyone with information about Potential Misconduct should Speak Up without delay. This includes all of Spark's current and past employees, directors, consultants, contractors, suppliers and associates.

## Who should I tell?

---

You should Speak Up to one of the following **Recipients**:

- General Counsel and Company Secretary;
- Chief Executive Officer (CEO) or equivalent; or
- Chair of the Audit, Risk and Compliance Committee (if your concern relates to senior executives or any Recipient named in this Policy).

The contact details of the Recipients can be found on Spark's contact list.

You can make your report by email, telephone or in person.

## Spark Whistleblower Service

---

If you do not feel comfortable reporting to one of the Recipients or if you would prefer to contact an external consultant, you can make a report to the Spark Whistleblower Service.

The Spark Whistleblower Service is a service for employees and others to report Potential Misconduct and can be accessed via one of the following contact methods:

- Website: <https://sparkinfrastructure.stoplinereport.com/>
- Telephone: 1300 30 45 50 (from Australia)
- Email: [makeareport@stopline.com.au](mailto:makeareport@stopline.com.au)
- Post: Attention: Spark Infrastructure, c/o Stopline, PO Box 403, Diamond Creek, VIC 3089, Australia

## What information should I provide?

---

You should provide as much information as possible, including details of the Potential Misconduct, people involved, dates, locations and any other evidence that may exist.

When Speaking Up, you will be expected to have reasonable grounds to believe the information you are disclosing is true. You will not be penalised if the information turns out to be incorrect, however you must not make a report that you know is not true or is misleading. Where it is found that a person has knowingly made a false report, this will be regarded as misconduct and disciplinary action may be taken.

## **Can I make an anonymous report?**

---

You can make an anonymous report if you do not want to reveal your identity. However we encourage you to provide your name because it will make it easier to investigate and address your report.

If you do not provide your name, any investigation will be conducted as best as possible in the circumstances. However, an investigation may not be possible unless sufficient information is provided, and it may make it difficult to offer you the same level of practical support if we do not know your identity.

If you do provide your name, it will only be disclosed if you provide your consent, or in exceptional circumstances where the disclosure is allowed or required by law (e.g. in dealings with a regulator). If you have concerns about this, you can discuss this with the Recipient.

Similarly, if you make a report via the external Spark Whistleblower Service, you can choose to make an anonymous report or provide your name. The Spark Whistleblower Service will not disclose any information to Spark that you do not authorise to be disclosed.

## **How will Spark respond to a report?**

---

All reports made under this Policy will be received and treated sensitively and seriously, and will be dealt with promptly, fairly and objectively.

- Spark's response to a report will vary depending on the nature of the report and the amount of information provided. Your report may be addressed and resolved informally (such as assisting employees to change their behaviour) or through formal investigation (either internally or through by using external advisers).
- While Speaking Up does not guarantee a formal investigation, all reports will be properly assessed and considered by Spark and a decision made as to whether they should be investigated.
- Any investigations commenced will be conducted in a timely manner and will be fair and independent from any persons to whom the report relates. All employees and contractors must cooperate fully with any investigations.
- If you have made a report, the Recipient may inform you about the action to be taken. Note, in some cases, it may not be possible to keep you informed on the precise action taken as doing so might, for example, infringe on someone else's confidentiality.
- When appropriate, a person being investigated will be provided with details of the report that involves them (to the extent permitted by law) and be given an opportunity to respond.
- Where an investigation identifies a breach of Spark's Code of Conduct or internal policies or procedures, appropriate disciplinary action will be taken. This may include but is not limited to terminating or suspending the employment or engagement of the person(s) involved in the misconduct.

## What protections exist if I Speak Up under the Policy?

---

### Protecting your identity

Spark will look to protect the identity of people who Speak Up. Your identity (and any information Spark has because of your report that someone could likely use to work out your identity) will only be disclosed if you give your consent to Spark to disclose that information or in exceptional circumstances where the disclosure is allowed or required by law.

### Protecting you from detriment

No person may cause detriment to someone else (or threaten to do so) because of a belief that person has or will Speak Up. Examples of detriment include discrimination, harassment, causing physical or psychological harm, damaging property, and varying an employee's role or duties.

You should tell a Recipient listed above if you or someone else, is being, or has been subject to detrimental conduct. Spark will treat this very seriously.

Any person involved in detrimental conduct will be subject to disciplinary action. In some circumstances, this may also be a criminal offence punishable by imprisonment.

### Protecting you from detriment

Spark is committed to making sure that you are treated fairly and do not suffer detriment because you Speak Up. The protections offered will depend on things such as the Potential Misconduct and people involved. Protections may include the following:

- monitoring and managing the behaviour of other employees;
- relocating employees (which may include the people alleged to have been involved in the Potential Misconduct) to a different division, group or office;
- offering you a leave of absence or flexible workplace arrangements while a matter is investigated;
- access to Spark's Employee Assistance Program (if in place) and/or similar support from Spark (such as counselling or other services); and/or
- rectifying any detriment that you have suffered.

In addition, Spark may appoint a Speak Up Protection Officer to support and help protect you. The Speak Up Protection Officer will be your point of contact. They can arrange additional support for you where needed and can escalate any concerns you have with how your report is being dealt with. Spark can only appoint a Speak Up Protection Officer where you have agreed to share your identity with the Speak Up Protection Officer.

Spark will look for ways to support all people who Speak Up, but it will of course not be able to provide non-employees with the same type and level of support that it provides to employees. In all cases, Spark will seek to offer as much support as practicable.

Further information regarding the protections afforded under Australian law to persons who Speak Up is available at Attachment 1 to this Policy.

## **Reporting**

---

The Board or a committee of the Board will receive a summary of reports made under this Policy on a regular basis. The Board or a committee of the Board will be provided additional information about any material incidents raised.

## **Questions and further information**

---

Any questions about this Policy or Speaking Up can be referred to the General Counsel and Company Secretary.

This Policy will be publicly available on the Spark Whistleblower Service at <https://sparkinfrastructure.stoplilereport.com/policies/>.

This Policy does not form part of terms of employment and may be amended from time to time.

## **Review**

---

The Board will review the effectiveness of this Policy on an annual basis.

# Attachment 1

## Legislative protections

---

You are encouraged to Speak Up under this Policy. However, the law offers protections in other cases (for example, you can report potential misconduct to people other than Recipients). If you make a “protected disclosure” under the law that does not comply with the Speak Up Policy, you will still be entitled to the legal protections.

Please contact a Recipient if you would like more information about legal protections.

## Protected disclosures

---

Certain information that is disclosed to certain people or organisations is protected by law. Examples of this information and recipients are outlined in the following table.

Information reported or disclosed	Recipient of disclosed information
<p><b>General disclosable matters</b></p> <ul style="list-style-type: none"> <li>• Information about actual or suspected misconduct, or an improper state of affairs or circumstances in relation to Spark or a related body corporate</li> <li>• Information that Spark or a related body corporate or any officer or employee of Spark or a related body corporate has engaged in conduct that: <ul style="list-style-type: none"> <li>○ contravenes or constitutes an offence against certain legislation (e.g. the Corporations Act);</li> <li>○ represents a danger to the public or the financial system; or</li> <li>○ constitutes an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more</li> </ul> </li> </ul> <p>Note that “personal work-related grievances” are not protected disclosures under the law, except as noted below</p>	<p><b>Recipients for any general disclosable matters</b></p> <ul style="list-style-type: none"> <li>• A person authorised by Spark to receive protected disclosures – i.e. Recipients under this Policy (see section 5)</li> <li>• An officer or senior manager of Spark or a related body corporate</li> <li>• An auditor, or a member of an audit team conducting an audit, of Spark or a related body corporate</li> <li>• An actuary of Spark or a related body corporate</li> <li>• ASIC or APRA</li> <li>• A legal practitioner for the purpose of obtaining legal advice or legal representation</li> </ul>

Information reported or disclosed	Recipient of disclosed information
<p><b>Tax-related disclosable matters</b></p> <ul style="list-style-type: none"> <li>Information about misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of Spark or an associate, which the employee considers may assist the recipient to perform functions or duties in relation to the tax affairs of Spark or an associate</li> </ul>	<p><b>Recipients for any tax-related disclosable matters</b></p> <ul style="list-style-type: none"> <li>A person authorised by Spark to receive reports of tax-related disclosable matters</li> <li>An auditor, or a member of an audit team conducting an audit, of Spark</li> <li>A registered tax agent or BAS agent who provides tax services or BAS services to Spark</li> <li>A director, secretary or senior manager of Spark</li> <li>An employee or officer of Spark who has functions or duties that relate to the tax affairs of Spark</li> <li>A legal practitioner for the purpose of obtaining legal advice or legal representation</li> </ul>
<p><b>Further tax-related information</b></p> <p>Information that may assist the Commissioner of Taxation to perform his or her functions or duties under a taxation law in relation to Spark</p>	<p><b>Recipients for any further tax-related information</b></p> <ul style="list-style-type: none"> <li>Commissioner of Taxation</li> <li>A legal practitioner for the purpose of obtaining legal advice or legal representation</li> </ul>

The law also protects certain disclosures made in “emergency” and “public interest” situations, in which case disclosures can be made to additional recipients. Please contact the General Counsel and Company Secretary if you would like more information about emergency and public interest disclosures.

### Personal work-related grievances

Legal protection for disclosures about solely personal employment related matters are only available under the law in limited circumstances. A disclosure of a personal work-related grievance will remain protected if, in summary:

- it concerns detriment to you because you have or may be considering Speaking Up; or
- it is made to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the law about whistleblowers.
- Under the law, a grievance is not a ‘personal work related grievance’ if it:
  - has significant implications for an entity regulated under the law that do not relate to the discloser;
  - concerns conduct, or alleged conduct, in contravention of specified corporate and financial services laws, or that constitutes an offence punishable by 12 months or more imprisonment under any other Commonwealth laws;
  - concerns conduct that represents a danger to the public or financial system; or
  - concerns conduct prescribed by the regulations.



## Specific protections and remedies

---

Additional legislative protections may also be available, including but not limited to:

- compensation for loss, damage or injury suffered as a result of detrimental conduct;
- an injunction to prevent, stop or remedy the effects of the detrimental conduct; and
- an order requiring an apology for engaging in the detrimental conduct;
- if the detrimental conduct wholly or partly resulted in the termination of an employee's employment, reinstatement of their position; and
- any other order the court thinks appropriate.
- The law also states that if you make a protected disclosure:
  - in some circumstances (e.g. if the disclosure has been made to a regulator) the information you provide is not admissible in evidence against you in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information;
  - you are not subject to any civil, criminal or administrative liability for making the disclosure; and
  - no contractual or other remedy may be enforced or exercised against you on the basis of the disclosure.