

WHISTLEBLOWER PROTECTION POLICY

May 2018

Policy

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1 COMMITMENT

Coca-Cola Amatil (Amatil) is committed to upholding the values and behaviour outlined in Amatil's "Code of Conduct" including complying with all applicable laws and practices and maintaining the highest standards of ethical business conduct. Amatil is committed to acting fairly, morally and lawfully and supporting a culture of early detection, transparency and disclosure.

Coca-Cola Amatil has established this Policy to encourage internal reporting of any conduct that is contrary to the standards and behaviours set out in Coca-Cola Amatil's Code of Conduct, including any suspected fraud or corrupt conduct or any other form of inappropriate behaviour (referred to as "reportable conduct" in this Policy).

2 APPLICATION

This Policy applies to all directors and employees (whether full-time, part-time, fixed-term or casual staff) of the Coca-Cola Amatil group of companies and to contractors and the employees of such contractors (together referred to as "whistleblowers" in this Policy).

In respect of reports relating to specific breaches of Australian Corporations law, whistleblowers may have legal protection in addition to those protections offered by Coca-Cola Amatil. Details of this specific protection are in *Appendix 1*.

2.1 What to report

Examples of Reportable Matters include, but are not limited to, the following (which may also be planning, conspiring or assisting others to perform such activities or to prevent disclosure of same);

- workplace bullying, discrimination and harassment
- a breach of regulations or laws;
- a breach of Coca-Cola Amatil's policies and Code of Conduct;
- dishonest or corrupt behaviour, including soliciting, accepting or offering a bribe, facilitation payment or other such benefit or inducements;
- any offer of gifts to public officials
- fraudulent activity;
- illegal activity (including theft, prohibited trade practices, prohibited drug possession, sale or use, violence or threatened violence and property damage);
- improper behaviour relating to accounting, internal accounting controls, actuarial, or audit matters;
- an activity that poses a substantial risk to the environment, any building or operation;
- conduct endangering health or safety;
- unfair or unethical dealing with a customer, supplier or member of the public
- conduct that is damaging to Amatil's financial position or reputation; and
- concealment of any wrongdoing

Examples of Non-Reportable Matters include, but are not limited to the following:

- issues or queries relating to any component of remuneration including
- issues or queries which relate only to managerial feedback, performance reviews and appraisals
- general payroll issues
- disagreements with internal promotions/transfers or alleged favouritism/ change of reporting lines or role etc.
- complaints relating to work allocation (e.g. tasks, responsibilities) due to alleged favouritism etc.
- complaints relating to allocated working hours and leave applications
- unless and to the extent these infer OHS and wellbeing concerns)

In the event these matters above in part B involve matters connected to those described in Part A, or if the caller advises they have exhausted all alternative reporting channels and is insisting on making a disclosure, then these reports will be deemed to fall within the scope of Reportable Matters.

These concerns must have some reasonable foundation for being raised and must be raised in good faith. Amatil will protect any employee who raises a concern honestly. An honest concern does not mean that the individual has to be right – but they must believe that the information provided is accurate. False reports could have reputational and other consequences for Coca-Cola Amatil and the persons concerned. Any deliberately false reports or reports made in bad faith under this Policy will be treated seriously and could result in disciplinary action.

2.2 Who to Report to

All reports should initially be raised with your direct manager or supervisor.

If you do not feel that it is appropriate to contact any of these individuals you can utilise the whistleblower external reporting process.

You can contact PwC on

- e-mail
 - CCAwhistleblower@au.pwc.com
- telephone in your own language

Country	Hotline Number
Australia	• 1800 316 594
New Zealand	• 08000 34527
Indonesia	• 001 803 61552
Fiji	• 00800 2189
Papua New Guinea	• 00086 1212
Samoa	• Step 1 Amatil staff in Samoa dials 92610 • Step 2 Amatil staff in Samoa will hear a recorded announcement to follow the prompts to enter PwC's Australia number (02) 8266 1452

- Mail

Whistleblower Post Box
PO Box Q654
QVB Post
NSW 1230

- QR code by scanning the QR code below and completing the form that appears



Whistleblowers are entitled to make reports anonymously. However, this will affect that person's ability to receive feedback on the status of any investigation and may affect Coca-Cola Amatil's ability to offer protection to the whistleblower and may prevent the whistleblower from relying on the protections under the Corporations Act set out at *Appendix 1*.

2.3 Confidentiality

In addition to our legal obligations, Coca-Cola Amatil extends its assurance of confidentiality to all other matters. All information received in respect of other reportable conduct will be held in the strictest confidence and, the identity of the person will not be disclosed without permission from the individual who has reported the conduct.

2.4 Investigation

The investigating officer will ensure that all reports are investigated promptly and appropriately. In this regard the officer will assume no guilt on the part of any party until proven otherwise. Where any wrongdoing is uncovered, the officer will apply the guidelines of the Code of Conduct.

All Amatil employees are expected to cooperate fully with any internal investigation. Any employee who fails to cooperate (e.g. by not providing complete and truthful information or intentionally provides misleading information) will be subject to disciplinary action.

If there are concerns as to the safety of the whistleblower, he or she may request leave of absence or a temporary change of workplace. Such requests will be given appropriate consideration.

2.5 Feedback

Where an individual reports suspected reportable conduct the whistleblower will receive feedback on the progress of the investigation and whether anything has come to light.

2.6 Protection

The Company is committed to ensuring that any individual is not disadvantaged in any way from raising concerns about suspected reportable behaviour. In particular, such a person will not be disadvantaged by

dismissal, demotion, harassment, discrimination or bias. See further information at *Appendix 1* about the protections that may be available to whistleblowers.

If the whistleblower feels that reprisals have been taken, the individual can appeal through any one of the officers identified in *Appendix 1* to the Audit & Risk Committee of the Amatil Board.

2.7 Penalties for Breach of this Policy

Where any director, employee or contractor of Coca-Cola Amatil breaches this policy, this will be considered a breach of the Code of Conduct and dealt with as such.

2.8 Working Together Policy and Grievance Policy

If you have a reportable grievance under the Working Together Policy or the Grievance Policy, then you should report the grievance under the terms of those policies. Coca-Cola Amatil is unable to offer you anonymity in relation to such grievances because, for procedural fairness, the person who you report must be given an opportunity to present his or her version of the circumstances. You are protected by the policy if you are a witness to an incident and you report your concerns to management.

2.9 Internal Reporting

The General Manager Group Fraud, Security and Crisis Management will compile a quarterly report on all whistleblowing reports to be referred to the Audit & Risk Committee.

Any whistleblower reports that, if disclosed to the market, would have a material effect on the price of Coca-Cola Amatil shares or would be likely to attract significant investor or media attention, must be immediately referred to the Company Secretary, who will inform the Disclosure Committee or Audit & Risk Committee as appropriate.

2.10 Review

This Policy will be reviewed annually.

3 APPENDIX ONE – PROVISIONS OF THE CORPORATIONS ACT

The Corporations Act provides protection to a whistleblower if they have reasonable grounds to suspect that Coca-Cola Amatil, or an officer or employee of Coca-Cola Amatil, has (or may have) contravened a provision of the Corporations legislation and reports that information in good faith to:

- the Australian Securities and Investments Commission (ASIC);
- the Company's auditor from time to time (details of which can be found in Coca-Cola Amatil's Annual Report),
- a Director, Company Secretary or senior manager of Coca-Cola Amatil; or
- other person authorised by Amatil to receive whistleblower disclosures.*

In order to have the benefit of the protections in the Corporations Act, the whistleblower must provide their name to the person to whom they are disclosing the information before they make the disclosure.

If the protection under the Corporations Act applies, then the whistleblower has a right to protection from victimisation and, if they do suffer victimisation, may be compensated for this.

Whistleblowers are also guaranteed confidentiality in certain circumstances. Generally, without the information disclosed and the identity of the whistleblowers (or information that is likely to identify the whistleblower) cannot be disclosed without the permission of the whistleblower, except to ASIC, APRA or a member of the Australian Federal Police.

4 APPENDIX TWO – EXAMPLES OF THE POLICY IN ACTION

Information Security

An employee brings to work a personal CD containing image files that are sexually explicit. They download the images to their hard drive and then decide to circulate some of the images to his colleagues. One employee receiving the material is offended and uses the provisions of the Whistleblower Protection Policy to report the matter confidentially, as the actions are in breach of the computer usage policy. The Computer Usage policy clearly stipulates that Coca-Cola Amatil employees cannot send inappropriate material.

Inappropriate use of Coca-Cola Amatil Assets

A manager visiting the market observes a service technician during a rostered shift in a non-Amatil outlet. They are not in Amatil uniform and is observed to be using parts from their van to carry out maintenance on a non-Amatil cooler. Employees are provided with equipment, both vehicles and parts, by the business in order for them to carry out their duties. Employees are not to use these assets to carry out secondary employment or otherwise receive personal gain. This matter can be reported confidentially utilising the provisions of the whistleblower protection policy.

Suspicious Behaviour involving Company Funds

A sales representative is relieving a colleague who is on annual leave and is asked by a customer why his invoice has not been credited with the last three cheques that he has provided to the regular BDR. The customer has checked his bank account and each of the cheques have been presented over a two-month period yet his account is still in the red. The replacement sales representative advises that she will follow up the customer's inquiry and on leaving the outlet is suspicious that misconduct may be occurring. She decides that she should report the matter confidentially and in line with the policy as suspicious and potential fraud. She contacts the Chief Financial Officer and provides her details, her concerns and the outlet details.

Breach of the Working Together Policy

A member of staff observes his manager behaving inappropriately towards a member of their team at an interstate work function. The manager is intoxicated and makes sexual advances to them and then attempts to enter the employee's hotel room. These advances and their rejection are observed by the staff member who is seriously concerned about the appropriateness of the actions and reports the matter to management. This employee will be protected under the provisions of the Policy.

Breach of Corporations Law

An employee observes actions by a senior manager, who is coordinating an acquisition on behalf of Coca-Cola Amatil, which leads them to believe that insider trading may be occurring. They reports the matter to the Chief Financial Officer who applies the provisions of the Whistleblower Protection Policy. The identity of the informant is only disclosed to the Australian Federal Police and ASIC in accordance with the provisions of Corporations Law and afforded protection in accordance with the Corporations Act.