

# GROUP WHISTLEBLOWER PROTECTION POLICY

June 2019

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**Policy**

Approval Date

Approved By

Owner

Version

Amendments

Previous Version

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Previous Approval Date

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**GROUP WHISTLEBLOWER PROTECTION POLICY**

June 2019

Board of Directors

Group Legal & Co Sec

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22/11/2016

**CCA**  
COCA-COLA  
AMATIL

# CONTENTS

<b>1</b>	<b>COMMITMENT</b>	<b>3</b>
<b>2</b>	<b>PURPOSE</b>	<b>3</b>
<b>3</b>	<b>APPLICATION</b>	<b>3</b>
<b>4</b>	<b>CONFIDENTIALITY</b>	<b>5</b>
<b>5</b>	<b>INVESTIGATION OF REPORTABLE CONDUCT</b>	<b>6</b>
<b>6</b>	<b>PROTECTION OF WHISTLEBLOWERS</b>	<b>6</b>
<b>7</b>	<b>REPORTING</b>	<b>7</b>
<b>8</b>	<b>TRAINING</b>	<b>7</b>
<b>9</b>	<b>INTERACTION WITH THE WHISTLEBLOWER LEGISLATION</b>	<b>7</b>
<b>10</b>	<b>AMENDMENT OF THIS POLICY</b>	<b>8</b>
<b>11</b>	<b>CONSEQUENCES FOR NON-COMPLIANCE WITH THIS POLICY</b>	<b>8</b>
<b>12</b>	<b>ACCESS</b>	<b>8</b>
<b>13</b>	<b>GLOSSARY</b>	<b>8</b>

# 1 COMMITMENT

At Coca-Cola Amatil ("Amatil"), we are proud of our history, our products, brands and our people. We are committed to building value for our shareholders, and we aim to always be held in the highest regard by our customers, regulators and all our stakeholders. We are dedicated to protecting and upholding our reputation as an ethical and responsible corporate citizen – focused on today and tomorrow, and confident in the future, sustainability and longevity of our company.

We are all ambassadors for our Values and we are committed to ensuring our business practices are ethical, legal, straight forward and open. We are respectful of, and compliant with, the laws in all parts of the world in which we operate and our reputation is at the core of everything that we do. Our Code of Conduct sets our expectations – of each other, our suppliers and contractors, and anyone who works with or for us – "Our Way".

## 2 PURPOSE

This Group Whistleblower Protection Policy (the "Policy") has been adopted to reinforce that Amatil provides a safe and confidential environment where concerns regarding misconduct, impropriety or wrongdoing can be raised without fear of reprisal or detrimental treatment.

This Policy sets out:

- (a) who is entitled to be protected as a Whistleblower under this Policy;
- (b) the protections that Whistleblowers are entitled to under this Policy; and
- (c) how disclosures made by Whistleblowers will be handled by Amatil.

Capitalised terms are defined in the Glossary (see section 13).

## 3 APPLICATION

To be treated as a Whistleblower under this Policy, you must:

- (a) be one of the people in section 3.1;
- (b) disclose information regarding the type of matters in section 3.2; and
- (c) disclose that information to someone in section 3.3.

The Whistleblower Legislation protects some types of disclosures made to external parties (such as to legal representatives, the Australian Securities and Investments Commission (ASIC), the Commissioner of Taxation, Members of Parliament (MPs) or journalists (see section 8). Sections 4 and 6 of this Policy also apply to Whistleblowers who make external disclosures which qualify for protection under the Whistleblower Legislation.

### 3.1 Who may make a disclosure?

Disclosures can be made by a current or former:

- (a) Officer or Employee of Amatil;
- (b) contractor or supplier of goods and services to Amatil, or their current and former Employees;
- (c) Associate of Amatil; and
- (d) Family Member of an individual mentioned in (a) to (c) above.

You may choose to disclose information anonymously if you wish.

## 3.2 What types of matters can be disclosed under this Policy?

### 3.2.1 Reportable Conduct

One of Amatil's values is to be straight forward and open. Our culture is that of speaking up especially if there is potential misconduct, impropriety or wrongdoing.

Subject to section 3.2.2 of this Policy, if you have reasonable grounds for suspecting that the information you are disclosing concerns any misconduct, impropriety or wrongdoing in relation to Amatil, including by one of its Officers or Employees ("Reportable Conduct"), it will be handled in accordance with this Policy.

Examples of Reportable Conduct include:

- a breach of Amatil's policies, including Our Code of Conduct or this Policy (such as Whistleblower victimisation);
- an actual or attempted breach of any applicable regulations or laws including theft, prohibited trade practices, fraud, possession or sale of prohibited substances, violence or threatened violence and property damage;
- dishonest or corrupt behaviour, including soliciting, accepting or offering a bribe, facilitation payment or other such benefits or inducements;
- misconduct or an improper state of affairs relating to accounting, internal accounting controls, actuarial or audit matters;
- misconduct or an improper state of affairs or circumstances in relation to Amatil's tax affairs, or the tax affairs of an Associate of Amatil;
- an activity that poses a substantial risk to people, property, operations or the environment;
- an activity that constitutes a danger to the public or financial system;
- unfair or unethical dealings with a customer, supplier or member of the public;
- conduct that is damaging to Amatil's financial position or reputation;
- the concealment of any wrongdoing.

### 3.2.2 Personal Workplace Concerns

This Policy does not relate to personal workplace grievances in relation to an individual's employment or former employment (such as certain remuneration, payroll, performance management/reviews and feedback, work allocations, working hours or other work and employment related matters or concerns) ("Personal Workplace Concerns").

However, the following will not be treated as Personal Workplace Concerns:

- information which has significant implications for Amatil or another entity or organisation.;
- information concerning Whistleblower victimisation; or
- information concerning criminal or illegal matters protected by the Whistleblower Legislation.

Personal Workplace Concerns must be directed to the relevant manager or supervisor, People and Culture Partner or to any member of Amatil's Group Leadership Team.

## 3.3 Who should I disclose to?

### 3.3.1 Our preferred disclosure channel

Whistleblower disclosures can be made to the following persons who are Amatil's Whistleblower Protection Officers (WPOs):

- (a) Group General Counsel;
- (b) Group Director, People & Culture;
- (c) General Manager, Risk;
- (d) Group Head of Safety and Business Continuity; and
- (e) National Investigations Manager.

If any disclosure relates to the conduct of a WPO then the disclosure should not be made to that WPO. Please use Amatil's Whistleblower Hotline (which is externally hosted) as follows:

- **E-mail:**
  - All (except Indonesia): [CCAwhistleblower@au.pwc.com](mailto:CCAwhistleblower@au.pwc.com)
  - Indonesia: [CCA.Pelapor@id.pwc.com](mailto:CCA.Pelapor@id.pwc.com)

- **Telephone**

Country	Hotline Number
Australia	• 1800 316 594
New Zealand	• 08000 34527
Indonesia	• 001 803 61552
Fiji	• 00800 2189
Papua New Guinea	• +67570314699
Samoa	<ul style="list-style-type: none"> <li>• Step 1 Amatil staff in Samoa dials 92610</li> <li>• Step 2 Amatil staff in Samoa will hear a recorded announcement to follow the prompts to enter PwC's Australia number (02) 8266 1452</li> </ul>

- **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



### 3.3.2 Alternative disclosure channel

Alternatively, whistleblower disclosures can be made to any one of the following:

- an Officer or Senior Manager at Amatil;
- Amatil's external auditor or a member of an audit team conducting an audit on Amatil; or
- if the disclosure concerns our tax affairs or the tax affairs of an Associate of Amatil:* our registered tax or BAS agent, or an Employee or Officer at Amatil who has functions or duties relating to our tax affairs and who you consider may be assisted in their role by knowing that information.

## 4 CONFIDENTIALITY

The identity of a Whistleblower (and information that is likely to lead to their identity becoming known) must not be disclosed, unless:

- the Whistleblower has consented to the disclosure;
- the disclosure is made to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the Whistleblower Legislation;
- the disclosure is made to the Australian Federal Police or the Australian Securities and Investments Commission; or

- the disclosure concerns Amatil's tax affairs or the tax affairs of an Associate of Amatil and the disclosure is made to the Australian Commissioner of Taxation.

All documents, reports and records relating to the disclosure, including any investigation of the matters disclosed, which discloses the identity of the Whistleblower (or information that it is likely to lead to their identity becoming known) must be securely stored to retain confidentiality.

Any information or documents which disclose the identity of a Whistleblower (or is likely to lead to their identity becoming known) should not be disclosed or produced to a court or tribunal without first seeking the advice of the Group General Counsel.

## **5 INVESTIGATION OF REPORTABLE CONDUCT**

When a disclosure is made under section 3, the following steps must be followed except where, in the opinion of the Whistleblower Protection Officer responsible for the matter, it would be inappropriate or unreasonable in the circumstances to do so:

- any person listed in section 3.3 who receives the information must provide the information to a Whistleblower Protection Officer, as soon as practicable, removing any information which identifies the discloser of the information (the potential Whistleblower) prior to doing so (unless the potential Whistleblower has provided their consent to that disclosure);
- as soon as practicable, the Whistleblower Protection Officer responsible for the matter must determine whether the disclosure falls within the scope of this Policy and, if so, appoint an investigator with no personal interest in the matter to conduct an investigation into the matters disclosed, if they determine it to be necessary or appropriate;
- the investigator must conduct any investigation in an objective and fair manner, which includes providing any person who has been adversely mentioned in information provided by a Whistleblower an opportunity to respond to the allegations made in respect of them prior to any adverse findings being made; and
- subject to the exceptions allowed under section 4 or otherwise by law, the identity of a Whistleblower (or information that is likely to lead to their identity becoming known) must be kept confidential at all times during and after the investigation (including in any reporting to the Amatil Board or to any persons affected). All persons responsible for or involved in an investigation must take all reasonable steps to reduce the risk that a Whistleblower will be identified.

Anyone involved in an investigation under this Policy is expected to cooperate fully and comply with all reasonable requests and directions of the investigator.

## **6 PROTECTION OF WHISTLEBLOWERS**

Amatil protects all of its people, including anyone who is (or is suspected to be) a Whistleblower. It is not permissible for anyone to be subjected to any Detriment (or to have this threatened) because they or any other person is or may be a Whistleblower or suspected Whistleblower.

"Detriment" includes (but is not limited to):

- dismissal;
- injury of an employee in their employment;
- alteration of an employee's position or duties to their disadvantage;
- discrimination, harassment or intimidation;
- harm or injury including psychological harm, damage to property, reputation or business or financial position;

- taking action against a Whistleblower to enforce a right (e.g. a breach of confidentiality), or subjecting them to any liability or action, simply for making a disclosure, purely because of the whistleblower disclosure (unless this is done with malice or in a manner involving dishonesty, fraud or unethical conduct of the Whistleblower).

A Whistleblower may be held liable for any personal misconduct revealed by their disclosure or an investigation following a disclosure, but not for the fact of having made the disclosure.

Individuals may raise any concerns or complaints regarding this Policy or their treatment with the Whistleblower Protection Officer responsible for the matter.

All concerns as to the safety, protection or wellbeing of the Whistleblower must be reported immediately to a Whistleblower Protection Officer.

## **7 REPORTING**

### **7.1 External Reporting**

Subject to the confidentiality obligations in section 4, disclosures of Reportable Conduct which may be price sensitive or would be likely to attract significant investor or media attention, must be immediately referred to the Group Director of PACS, and to the Group CFO, who will inform the Disclosure Committee or the Board, as appropriate in accordance with the Disclosure & Communications Policy.

### **7.2 Internal Reporting**

Subject to the confidentiality obligations in section 4, the Group General Counsel will report to the Board or its nominated Committee on all whistleblower reports including:

- (a) the number and nature of disclosures;
- (b) the status of any investigations of any disclosure; and
- (c) the outcomes of any investigations completed and actions taken as a result of those disclosures and/or investigations.

## **8 TRAINING**

All Officers and Employees will be required to undertake training regarding this Policy.

In addition, all the persons listed in section 3.3 of this Policy must undertake training on responding appropriately to disclosures made by whistleblowers or potential whistleblowers.

## **9 INTERACTION WITH THE WHISTLEBLOWER LEGISLATION**

The Whistleblower Legislation also protects some types of disclosure made to external parties (such as to legal representatives, ASIC (and, where applicable, equivalent corporate regulators overseas – including the Registrar of Companies in Fiji), to the Commissioner of Taxation, Members of Parliament (MPs) or journalists). Sections 4 and 6 of this Policy also apply to Whistleblowers who make external disclosures which qualify for protection under the Whistleblower Legislation.

For more information about these, see the information available on the ASIC website or ATO website.

## 10 AMENDMENT OF THIS POLICY

This Policy must be reviewed by the Board or its nominated Committee and approve any amendments.

## 11 CONSEQUENCES FOR NON-COMPLIANCE WITH THIS POLICY

All Officers and Employees of Amatil must comply with this Policy.

Any breach of this Policy by an Officer or Employee of Amatil will be taken seriously and may be the subject of a separate investigation and/or disciplinary action.

In addition, a breach of this Policy may amount to a civil or criminal contravention under the Whistleblower Legislation, giving rise or prosecution, fines or other actions.

## 12 ACCESS

This Policy will be made available on Amatil's website at [www.ccamatil.com](http://www.ccamatil.com).

## 13 GLOSSARY

Unless the context requires, italicised terms in this policy have the following meaning:

**Amatil** means Coca-Cola Amatil Limited and its related bodies corporate, and includes subsidiaries.

**Associate** means any individual who is:

- (a) an associate within the meaning of the Corporations Act (such as a director or company secretary of Coca-Cola Amatil Limited or one of its related bodies corporate); or
- (b) if the disclosure relates to our tax affairs, an associate within the meaning of section 318 of the Income Tax Assessment Act 1936 (Cth).

**Corporations Act** means the Corporations Act 2001 (Cth).

**Detriment** has the meaning given in section 6 of this Policy.

**Employee** means all employees, including casual, part-time and full-time employees.

**Family Member** means:

- (a) a spouse (including a married, registered or de facto partner) of the individual;
- (b) a child, parent or sibling of the individual;
- (c) a dependent of the individual or their spouse; or
- (d) another relative of the individual within the meaning of the Corporations Act.

**Officer** has the same meaning as in the Corporations Act (which includes but is not limited to a director or company secretary of Amatil or a member of our Group Leadership Team).

**Personal Workplace Concerns** means the matters described in section 3.2.2 of this Policy.

**Reportable Conduct** means the types of matters described in section 3.2.1 of this Policy, excluding Personal Workplace Concerns.

**Senior Manager** means those persons, other than a director or company secretary, who makes, or participates in making, decisions that affect the whole, or a substantial part, of the Amatil or has the capacity to affect significantly Amatil's financial standing (such as a member of our Group Leadership Team).

**Tax Affairs** means affairs relating to any tax imposed by or under, or assessed or collected under, a law administered by the Australian Commissioner of Taxation.

**Whistleblower** means:

- (a) a person who is eligible for protection as a whistleblower under this Policy; and
- (b) when used in sections 4 and 6 of this Policy, also includes a person who is eligible for protection as a whistleblower under the Whistleblower Legislation because they have made a protected disclosure to an external party.

**Whistleblower Legislation** means either or both of the regimes contained in Part 9.4AAA of the Corporations Act and Part IVD of the Taxation Administration Act 1953 (Cth).

**Whistleblower Protection Officer** means those persons listed in section 3.3.1 of this Policy.