



Whistleblower Policy

Approved by:

Iberdrola Australia Limited

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Whistleblower Policy

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1 Application of Policy

This Policy applies to any individual who is (or has been):

- (a) an Officer¹ or employee of an entity in the Group;
- (b) a supplier of services or goods (whether paid or unpaid) to an entity in the Group, including an individual who is or has been employed by such a supplier;
- (c) an associate of an entity in the Group;
- (d) a relative, spouse or dependent of an individual identified in paragraphs (a) to (c) above; or
- (e) prescribed by the regulations,

(each an “**Eligible Whistleblower**”).

The **Group** (or **Iberdrola Australia**) means Iberdrola Australia Limited (ACN 105 051 616) (the “**Company**”) and each entity that is a subsidiary of the Company, as well as Carbon2Nature Australia Pty Limited.

2 Purpose

The Company and all members of the Group are committed to conducting their business activities with honesty, fairness and integrity and expect all staff to maintain high standards in accordance with the Code of Conduct (“**Code of Conduct**”) and other policies applicable to the Group. We rely on each other to understand and uphold professional behaviour and standards and apply them consistently when representing Iberdrola Australia.

This Policy supports the Code of Conduct and is designed to help promote and reinforce the Group’s commitment to a culture of honest and ethical behaviour.

The purpose of this Policy is to:

- (a) encourage genuine concerns to be raised as soon as possible if there are reasonable grounds to suspect misconduct, malpractice, irregularities or any other behaviour which is dishonest, corrupt, illegal or inconsistent with any of the Group’s values or policies, without risk of retaliation, victimisation, harassment or discriminatory treatment;
- (b) provide guidance for how an Eligible Whistleblower can raise those concerns and how those concerns will be investigated; and
- (c) comply with legislative requirements to ensure statutory protection is afforded to Eligible Whistleblowers who make a Whistleblower Report (as defined in Section 4 of this Policy) that qualifies for protection under the *Corporations Act 2001* (Cth) (“**Corporations Act**”) or *Taxation Administration Act 1953* (Cth) (“**Taxation Administration Act**”).

This Policy is not intended to restrict the right of any individual to make disclosures directly to any regulator or law enforcement agency.

3 Matters this Policy applies to

3.1 Reportable Conduct

- (a) It is not possible to provide an exhaustive list of the activities that should be reported (“**Reportable Conduct**”) for the purposes of this Policy. Generally, Reportable Conduct includes any conduct where the Eligible Whistleblower has reasonable grounds to suspect that: there is misconduct or an improper state of affairs or circumstances, in relation to an

¹ Officer has the same meaning as under the *Corporations Act 2001* (Cth).

entity in the Group (for these purposes “misconduct” includes but is not limited to dishonesty, fraud, negligence, loan default, breach of trust and breach of duty, bribery and corruption, money laundering and secret commissions); or

- (b) an entity in the Group (or any of its officers or employees) has engaged in conduct that:
- (i) constitutes an offence against, or a contravention of, a provision of any of the following (including any instruments made under):
 - a. the Corporations Act 2001 (Cth);
 - b. the Australian Securities and Investments Commission Act 2001 (Cth);
 - c. the Banking Act 1959 (Cth);
 - d. the Financial Sector (Collection of Data) Act 2001 (Cth);
 - e. the Insurance Act 1973 (Cth);
 - f. the Life Insurance Act 1995 (Cth);
 - g. the National Consumer Credit Protection Act 2009 (Cth); or
 - h. the Superannuation Industry (Supervision) Act 1993 (Cth);
 - (ii) constitutes an offence against any other law of the Commonwealth which is punishable by imprisonment for a period of 12 months or more;
 - (iii) represents a danger to the public or the financial system; or
 - (iv) is prescribed by regulation.

Further examples of what might constitute Reportable Conduct include but are not limited to:

- breaches of the Code of Conduct;
- practices or behaviours of concern relating to compliance with policies, procedures or the law (i.e. including anything you think may be illegal);
- unethical or unprofessional behaviour, including conduct that does not meet our internal commitments to do the right thing by our customers, third parties, regulators, shareholders and or the community;
- financial fraud or mismanagement;
- tax related misconduct;
- conflicts of interest, including those relating to outside business interests relationships, improper payments, and donations;
- breaches of competition law;
- breaches of privacy or confidentiality of customer or our internal information;
- breaches of modern slavery legislation and/or human rights standards; and
- concerns that pose a risk to public safety, or the stability of, or confidence in the financial system.

Please note that Reportable Conduct can include conduct which does not involve a contravention of a particular law. For example, if the information would be of interest to a regulatory authority or suggests a risk of customer harm.

Questions about whether certain types of conduct may amount to Reportable Conduct as covered by this Policy and the Corporations Act (and Tax Administration Act, where relevant) should be directed to the Whistleblower Protection Officer (see section 4.2 and 5.1 below).

3.2 Personal work-related grievances

Personal work-related grievances are generally not considered Reportable Conduct and should be reported through the other mechanisms the Group has established to receive these complaints. Personal work-related grievances are issues or concerns which have, or tend to have, implications for the discloser personally. Examples include:

- (a) an interpersonal conflict between the discloser and another employee;
- (b) a decision relating to the engagement, role transfer or promotion of the discloser;

- (c) a decision relating to the terms and conditions of employment/engagement of the discloser; or
- (d) a decision to suspend or terminate the employment/engagement of the discloser, or otherwise to discipline the discloser.

Reports or complaints relating to the above matters should be directed to your manager or to a member of the People and Culture team under the Iberdrola Australia Grievance Handling Procedure.

There may be some instances where a personal work-related grievance also has significant implications for an entity in the Group. For example, if it includes information about misconduct beyond an individual's personal circumstances, demonstrates a systematic issue or otherwise relates to any of the matters listed in Section 3.1 of this Policy.

When this is determined to be the case by the Whistleblower Protection Officer, your report will be considered to be Reportable Conduct and handled in accordance with this Policy.

3.3 Customer or Stakeholder Complaints

Complaints are generally referred to as an expression of dissatisfaction made by a third party to or about the Group and are generally not intended to be covered by this policy. You can provide feedback or make a complaint via one of the following contact options:

Phone: 1800 917 372 (24 hours, free within Australia)

Email: complaints@iberdrola.com.au

4 How to report

Eligible Whistleblowers who become aware of known, suspected or potential cases of Reportable Conduct are expected to make a report as soon as possible ("**Whistleblower Report**").

A Whistleblower Report must be made via one of the options outlined in this Section 4 in order to qualify for statutory protection.

The Group encourages Eligible Whistleblowers to make a Whistleblower Report directly to the **Whistleblower Protection Officer (WPO)** (see Section 5 of this Policy, or **Your Call** (Iberdrola Australia's external and independent whistleblower reporting service provider) in the first instance to ensure the wrongdoing is identified and addressed by the Group as early as possible. This is also important to ensure that the relevant measures are put in place to protect the Eligible Whistleblower as required under the law. However, this Policy is not intended to restrict the right of an Eligible Whistleblower to make a Whistleblower Report directly to any regulator or law enforcement agency or other eligible recipient under the Corporations Act (or Taxation Administration Act, where relevant) as set out in Sections 4.5 and 7.3 below. If an individual makes a Whistleblower Report via one of these external mechanisms, the discloser may still be considered an Eligible Whistleblower and therefore qualify for statutory protection. However, the Whistleblower Report will not be handled in accordance with this Policy.

An Eligible Whistleblower making a report under this Policy is required to keep confidential the fact that a Whistleblower Report has been made (subject to any legal requirements).

Reports or complaints not considered Reportable Conduct (refer sections 3.2 and 3.3) should be directed to your manager or to a member of the People and Culture team.

4.1 How to make a report

An Eligible Whistleblower seeking to make a report of Reportable Conduct can do so via one of the following options:

- (a) Website: logging on to Your Call, Iberdrola Australia's external and independent whistleblower reporting service provider's 24/7 website: www.yourcall.com.au/report;
- (b) Mobile device: access Your Call via this QR Code



- (c) a phone call to Your Call's 'Whistleblower Hotline' – **1300 790 228**; or
- (d) contacting the Whistleblower Protection Officer (see Section 5 of this Policy) via phone call, email, MS Teams or by post.

If an Eligible Whistleblower makes a Whistleblower Report to Your Call via option (a) or (b) above, they will need to quote the organisation identification code: **"Iberdrola Australia"**. A Whistleblower Report made to Your Call will be managed confidentially and, subject to Section 7 of this Policy, the discloser can choose to remain anonymous, or to identify themselves to Your Call only, or to identify themselves to both Your Call and Iberdrola Australia.

If the Whistleblower Report qualifies as a protected disclosure (see Section 7 below), then the procedures outlined in that section apply. Your Call will act as the intermediary for communications between all parties. The Group's **Whistleblower Protection Officer (WPO)** and **Whistleblower Investigations Officer (WIO)** will be advised that a Whistleblower Report has been lodged to Your Call (see Section 5 below). Unless the discloser elects to remain anonymous or to identify themselves to Your Call only, the Your Call officer will share the discloser's name with the Whistleblower Protection Officer and the Whistleblower Investigations Officer as appropriate. Any such Whistleblower Reports will be managed in accordance with this Policy. Information received from an Eligible Whistleblower making a Whistleblower Report will be kept confidential to the extent possible to meet legal and regulatory requirements. This information will be limited to any disclosures which are required to properly investigate the Whistleblower Report. In particular, the Group may disclose the information received to appropriate regulatory authorities, law enforcement bodies or to other persons as it considers necessary for the purpose of conducting an investigation into the Whistleblower Report. Further details regarding how information received from an Eligible Whistleblower under this Policy will be handled is provided in Sections 6 and 7 below.

4.2 Other officers

An Eligible Whistleblower may also make a Whistleblower Report to any Officer or Senior Manager² within the Group.

An Officer or Senior Manager who receives a Whistleblower Report will provide details of the report to the Whistleblower Protection Officer so that it may be handled in accordance with this Policy. By making a Whistleblower Report to an officer or senior manager, an Eligible Whistleblower will be taken to consent to the details of the Whistleblower Report (including their identity, unless they elect to remain anonymous) being provided to the Whistleblower Protection Officer and Whistleblower Investigations Officer and handled in accordance with this Policy.

² Senior Manager has the same meaning as provided under the *Corporations Act 2001* (Cth).

4.3 Supporting documentation

For a Whistleblower Report to be investigated, it must contain sufficient information to form a reasonable basis for investigation. For this reason, an Eligible Whistleblower making a Whistleblower Report should provide as much information as possible.

While the Group does not expect an Eligible Whistleblower to have absolute proof or evidence of the Reportable Conduct, a Whistleblower Report should show the reasons for their concerns and make full disclosure of the relevant details (including dates, times, location, names of person(s) involved and names of possible witnesses) and supporting documentation known to or available to the Eligible Whistleblower, as well as any steps the Eligible Whistleblower may have already taken to report the matter elsewhere or to try and resolve the concern.

4.4 Anonymous reports

An Eligible Whistleblower may elect to make a report anonymously, and if they do so, they will still have the benefit of the protections set out in this Policy and the statutory protections set out in the Corporations Act. An Eligible Whistleblower can choose to remain anonymous while making a Whistleblower Report, over the course of the investigation and after the investigation is finalised. An Eligible Whistleblower can also refuse to answer questions that they feel could reveal their identity at any time, including during follow-up conversations.

The Group will respect the Eligible Whistleblower's right not to identify themselves. However, if an Eligible Whistleblower chooses to make a report anonymously, this may limit the Group's ability to fully investigate the matter. The Group encourages Eligible Whistleblowers to disclose their identity so their Whistleblower Report can be fully investigated, and the Group can ensure the person is provided with the support and protections contemplated by this Policy. In the event that an Eligible Whistleblower consents to the disclosure of their identity, the Group will take specific measures to ensure confidentiality is maintained (see section 7.5 below).

4.5 Other options for reporting

An Eligible Whistleblower can also make a report directly to:

- (a) ASIC;
- (b) APRA;
- (c) any other prescribed Commonwealth body;
- (d) an auditor of the Group, or a member of an audit team conducting an audit of a Group entity; or
- (e) a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower laws in the Corporations Act.

4.6 Public interest disclosure or emergency disclosure

The Corporations Act also provides protections for public interest disclosures and emergency disclosures to journalists and members of Commonwealth, State or Territory parliaments which meet specific requirements prescribed by the Corporations Act.

To qualify for such protection, a disclosure must have previously been made to ASIC, APRA or another prescribed body and written notice provided to the body to which the disclosure was made. In the case of a public interest disclosure, at least 90 days must have passed since the previous disclosure.

Before making any such disclosure, an Eligible Whistleblower should contact an independent legal advisor to obtain advice about the relevant requirements for these types of reports. The Whistleblower Protection Officer can provide contact details for making reports to other Eligible Recipients.

4.7 No adverse treatment

An Eligible Whistleblower will not be subject to adverse discrimination or disadvantage in their employment with the Group in response to making a Whistleblower Report where there are reasonable grounds for making the report, even if it is subsequently determined to be incorrect or is not substantiated. Further details of the protections available to Eligible Whistleblowers are provided in Section 7 below.

However, a person who makes a deliberate false report will not be eligible for any protection under this Policy or under the Corporations Act (and Taxation Administration Act, where appropriate). Deliberate false reports can damage the reputation of the Group or an individual implicated in the report, and such matters will be treated very seriously under the Group's disciplinary policies and processes.

5 Resources

5.1 Whistleblower Protection Officer (WPO)

The Group has appointed a Whistleblower Protection Officer whose role is to safeguard the interests of Eligible Whistleblowers making reports under this Policy and who is responsible for ensuring the integrity of the reporting mechanism and compliance with the statutory requirements under the Corporations Act (and Taxation Administration Act, where appropriate).

Any Eligible Whistleblower who makes a report and suspects they have suffered personal disadvantage in breach of this Policy should report this immediately to the WPO.

The current WPO is the Company Secretary. If there is a conflict of interest or the report is made in relation to the Company Secretary, the Chief Risk Officer will assume the role of the WPO.

The WPO is the person to whom reports can be directed by any Eligible Whistleblower. The WPO will review all reports made under this Policy and make an assessment regarding further investigation.

5.2 Whistleblower Investigations Officer (WIO)

The Group has also appointed a Whistleblower Investigations Officer who will undertake investigations of Whistleblower Reports made under this Policy, unless an external investigator is appointed. The current WIO is the Senior Manager Compliance.

The WPO and WIO act independently of each other, and the responsibilities of these roles do not reside with one person.

6 Investigating a report

6.1 Process for investigating reports

Provided that sufficient information is provided by the Eligible Whistleblower, Whistleblower Reports made under this Policy will be investigated as soon as practicable after the matter has been reported. In most instances, investigations will be conducted by the WIO. However, there may be occasions where external investigators are used to conduct investigations.

The investigation process and timeframe will depend on the nature of the Reportable Conduct and the amount of information provided. If there is insufficient information to warrant further investigation, or the initial investigation immediately identifies that no further investigation is warranted, the Eligible Whistleblower will be informed at the earliest opportunity.

Following an investigation, the WIO may produce, or require the production of an investigation report. Circulation of any investigation report (while preserving confidentiality in accordance with the Policy and legislative requirements) will be restricted to individuals who will be involved in determining any action to be taken.

Wherever possible, an Eligible Whistleblower will be kept informed of the progress of the investigation subject to privacy and confidentiality obligations. The frequency and detail of any updates will depend on the nature of the Reportable Conduct and the contact information provided. Typically, an Eligible Whistleblower will be contacted through the channel used for making the original Whistleblower Report (including through anonymous channels). As a general rule, an Eligible Whistleblower will be informed of the results of an investigation as soon as the investigation is finalised and acted upon. However, in some circumstances, privacy, confidentiality or other constraints may limit the feedback that can be provided.

To avoid jeopardising an investigation, an Eligible Whistleblower who has made a report under this Policy is required to keep confidential the fact that a report has been made (subject to any legal requirements).

Where the WIO substantiates the Eligible Whistleblower's Whistleblower Report, the persons implicated will be dealt with in accordance with established Group disciplinary procedures regardless of seniority within the Group. This may result in disciplinary action, including dismissal. Serious criminal matters will be reported as appropriate to the police or other appropriate regulatory authorities.

6.2 Fair treatment of employees

The Group is committed to ensuring the fair treatment of any Officer or employee of the Group who is mentioned in a disclosure made pursuant to this Policy by:

- (a) maintaining the confidentiality of information contained in a Whistleblower Report in accordance with the requirements of this Policy;
- (b) applying the investigation process in Section 6.1 above;
- (c) providing an individual with an opportunity to respond to any allegations made against them; and
- (d) providing access to the People and Culture team or the Group's Employee Assistance Program as necessary.

The above measures will apply as general principles but will be subject to any limitations imposed by law and will not require the Group to take any action which is not permitted by law.

7 Protections and support for Reporting Persons

7.1 Overview

Disclosures made under this Policy may qualify for the statutory protections under the Corporations Act if:

- (a) made by an individual who is an Eligible Whistleblower (see Section 1 of this Policy);
- (b) made to any of the following:
 - i. ASIC, APRA or another Commonwealth body that is prescribed by regulations; or
 - ii. an eligible recipient (see Section 4 of this Policy); or
 - iii. a legal practitioner for the purposes of obtaining legal advice or representation on the operation of the whistleblower regime; and
- (c) the disclosure contains Reportable Conduct (see Section 3 of this Policy).

For the purposes of this Policy, individuals who make a disclosure that satisfies the above conditions are defined as a **Reporting Person**.

7.2 Statutory protections for Reporting Persons

The protections available to a Reporting Person are outlined in Part 9.4AAA of the Corporations Act and include:

- (a) the right to have their identity protected;
- (b) the right to have information provided as part of the disclosure securely and confidentially handled;
- (c) the right to be protected from civil, criminal or administrative liability (including disciplinary action) for making the disclosure; from contractual or other remedies on the basis of the disclosure; and from the admissibility of the information provided in evidence against the Reporting Person;
- (d) the right to be protected from detrimental treatment or any form of victimisation;
- (e) the right to compensation and other remedies (including a right not to be required to pay costs incurred by another person when litigation is commenced); and
- (f) the right not to be required to disclose their identity before any court or tribunal.

However, the protections outlined in this section 7.2 do not grant immunity for any misconduct a Reporting Person has engaged in that is revealed in their Whistleblower Report.

The protections apply from the time a Whistleblower Report addressing Reportable Conduct is made irrespective of whether a report has been made internally (for example, to the WPO) or externally (for example to Your Call) or to a legal practitioner, regulatory body or a public interest or emergency disclosure in accordance with the requirements of the Corporations Act.

A Reporting Person may also be eligible to seek compensation and other remedies if they suffer loss, damage or injury in specific circumstances. For example, because the Group failed to take reasonable precautions to prevent detrimental treatment suffered by the Reporting Person. The Group encourages Reporting Persons to seek independent legal advice in these circumstances, or they can contact ASIC, APRA or the ATO, as relevant.

If a Reporting Person has any further questions about these protections, they should contact the WPO.

7.3 Reports relating to tax affairs

The Taxation Administration Act provides the protections outlined in section 7.2 for an officer, employee, associate, supplier (including their employees), or any spouse, child or dependent of these persons (each an "Eligible Tax Whistleblower") who discloses information on tax issues to:

- (a) the Commissioner of Taxation or Tax Practitioners Board, and the Eligible Tax Whistleblower considers the information may assist the Commissioner or Tax Practitioners Board to perform their functions or duties under taxation laws in relation to the tax affairs of the Group;
- (b) an eligible recipient as defined under the Taxation Administration Act, and the Eligible Tax Whistleblower has reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the Group, and the Eligible Tax Whistleblower considers that the information may assist the eligible recipient to perform their functions or duties in relation to the tax affairs of the Group;
- (c) a legal practitioner for the purposes of obtaining legal advice or legal representation on the operation of the whistleblower regime;
- (d) an entity prescribed by the regulations; or

- (e) a medical practitioner or psychologist for the purpose of obtaining medical or psychiatric care, treatment or counselling (including psychological counselling).

A person who makes a deliberate false report will not be eligible for any protection under this Policy and may not be eligible under the Taxation Administration Act. Deliberate false reports will be treated very seriously under the Group's disciplinary policies and processes.

7.4 Protection from detrimental conduct and treatment

Detrimental conduct occurs when a person causes or threatens to cause detriment to the discloser or someone else because the person believes or suspects that the discloser (or someone else) made, may have made, proposes to make, or could make a disclosure under this Policy, and the belief or suspicion is the reason, or part of the reason, for the detriment. Detrimental treatment includes dismissal, injury, demotion, discrimination, harassment, intimidation, disciplinary action, bias, threats or other unfavourable treatment because the Reporting Person made a disclosure under this Policy. Detrimental treatment does not include reasonable administrative action (for example, moving the location of a Reporting Person away from another individual the subject of the Whistleblower Report) or managing unsatisfactory work performance in line with the Group's performance management framework.

All reasonable steps will be taken by the Group to ensure that a Reporting Person does not suffer detrimental conduct or treatment and is not subject to any form of victimisation because they have made, or propose to make, a Whistleblower Report in accordance with this Policy. Practical steps the Group will take to protect a Reporting Person from detrimental conduct and treatment include:

- assisting a Reporting Person to develop strategies to help minimise and manage stress or other challenges that may result from making a Whistleblower Report or any subsequent investigation;
- where practical, agreeing that a Reporting Person can perform their duties from another location or make other modifications to the way a Reporting Person performs work duties; and
- considering conducting a risk assessment to manage the risk of detriment to a Reporting Person.

A person who subjects a Reporting Person to detrimental treatment because they have made a Whistleblower Report will be in breach of this Policy and will be dealt with under the Group's disciplinary procedures, which may result in disciplinary action up to and including termination of employment. Any complaint of alleged detriment or victimisation against a Reporting Person should be reported in accordance with this Policy. This is a serious matter which may expose the person to civil and criminal sanctions under the legislation.

If you have any further questions about these protections, you should contact the WPO or otherwise seek independent legal advice.

7.5 Confidentiality

The Group is committed to ensuring that Whistleblower Reports are managed in accordance with statutory confidentiality regimes where applicable.

Subject to compliance with any legal reporting requirements, when implementing any process under this Policy, the Group will:

- (a) not disclose the identity of a Reporting Person other than in accordance with this Policy;
- (b) ensure that information contained in a Whistleblower Report is only disclosed to the extent necessary to conduct an investigation or administer this Policy or where required for the purpose of obtaining legal advice; and

- (c) take reasonable steps to reduce the risk that the Reporting Person will be identified as part of any process conducted under this Policy.

If a Reporting Person discloses their identity, the only people who will know their details will be the WPO and WIO and a restricted number of other people who have access to information recorded under this Policy as outlined in this section. All information received from a Reporting Person, as well as the fact that a Reporting Person has made a disclosure and any record produced as part of an investigation, is held securely. Access will be restricted to those persons required to access the records for the purpose of this Policy or as part of the Group's information technology processes necessary to administer its IT platform or any third party hosting these records. By making a Whistleblower Report under this Policy a Reporting Person consents to their information being recorded and being accessible by these people including their identity (unless the Reporting Person elects to remain anonymous).

Other steps the Group will take in practice to protect the confidentiality of a Reporting Person's identity include, but are not limited to:

- redacting, where possible, personal information or references to a Reporting Person witnessing an event;
- contacting a Reporting Person (where possible) to help identify aspects of their Whistleblower Report that could inadvertently identify them; and
- reminding individuals involved in handling and investigating a Whistleblower Report of confidentiality requirements.

If a Reporting Person chooses to disclose their identity, their identity will not be disclosed to anyone other than those above unless:

- (a) an entity in the Group is legally obliged to disclose their identity; or
- (b) the Reporting Person consents to the disclosure.

Other than in circumstances required by law, any unauthorised disclosure of information without consent of the Reporting Person will be a breach of this Policy and will be dealt with under the Group's disciplinary procedures.

If a Reporting Person thinks there has been a breach of confidentiality, a Reporting Person can make a complaint under the processes described in section 4. A Reporting Person may also lodge a complaint with a regulator (such as ASIC, APRA or the ATO) for investigation. The Corporations Act and the Taxation Administration Act make it an offence to breach the confidentiality protections which apply to Whistleblower Reports and there are significant penalties for doing so.

7.6 Support for Reporting Persons

The Group is committed to providing appropriate support to Reporting Persons. The nature of the support that may be offered will depend on the nature of the Reportable Conduct reported and the personal circumstances of the Reporting Person.

However, examples of the support provided for Reporting Persons include:

- (a) appointment of a WPO who is responsible for ensuring Whistleblower Reports are handled in accordance with the mechanisms in this Policy which are designed to safeguard Reporting Persons;
- (b) the provision of an external Whistleblower Hotline as outlined in Section 4.1;
- (c) a fair and objective investigation process in accordance with Section 6;

- (d) supporting anonymous Whistleblower Reports;
- (e) handling Whistleblower Reports on a confidential basis in accordance with Section 7.5;
- (f) access to the Group's Employee Assistance Program (for details of this program refer to the internal Intranet); and
- (g) support from the People and Culture team where reasonably required by a Reporting Person.

If you have any further questions about the support available, you should contact the WPO.

8 Availability of this Policy

This Policy is available to all officers and employees of the Group through the internal Intranet. This Policy will also be available to external parties on the Group's external website.

9 Administration of this Policy

9.1 Training

Specialist training is mandatory for the employees responsible for key elements of this Policy, including the WPO and WIO. The Senior Manager Compliance is responsible for overseeing the development and delivery of effective training regarding this Policy.

9.2 Review of this Policy

This Policy will be reviewed periodically. This is so that the Policy remains consistent with applicable standards and relevant legislative requirements as well as the changing nature of the Group.

Owned By: Senior Manager Compliance

Authorised By: The Board of Iberdrola Australia Limited.