

Whistleblower Policy (Public Interest Disclosure Act, Corporations/ Taxation Administration Acts and National Anti- Corruption Commission Act)

1. Overview

National Intermodal Corporation Limited (**National Intermodal**) is committed to a strong culture of corporate compliance and ethical behaviour. National Intermodal recognises the importance of providing a supportive environment in which National Intermodal's employees and other relevant stakeholders feel safe and confident to report any concerns regarding potential unethical, illegal, fraudulent or undesirable conduct, without fear of reprisal and with the support and protection of National Intermodal.

This Whistleblower Policy (Public Interest Disclosure Act & Corporations/Taxation Administration Acts and National Anti-Corruption Commission Act) (**Policy**) describes the different whistleblower frameworks that apply to National Intermodal, the process for making a disclosure under those frameworks, the process to be followed by National Intermodal upon receipt of a disclosure and sets out National Intermodal's commitment to rectify any wrongdoing verified by any investigation. This Policy also sets out the mandatory referral obligations of National Intermodal's Chief Executive Officer and its PID Officers to the National Anti-Corruption Commission under the *National Anti-Corruption Commission Act 2022* (Cth).

The Policy supports National Intermodal's values as set out in the Code of Conduct. It should be read in conjunction with:

- National Intermodal's Code of Conduct;
- National Intermodal's Fraud and Corruption Prevention Policy; and
- National Intermodal's Managing Workplace Grievances Policy.

Capitalised terms used in this Policy are defined throughout the Policy or in the Schedule (Glossary).

This Policy is available on the National Intermodal intranet and the National Intermodal website.

2. Purpose

The purpose of this Policy is to encourage Eligible Whistleblowers / Public Officials (as defined below) to report any known or suspected organisational misconduct within, or involving, National Intermodal. The Policy seeks to achieve this by providing transparency on the processes that apply to reports made, and the protections provided to Eligible Whistleblowers / Public Officials under this Policy.

The Policy applies to disclosures made in connection with the following two whistleblower reporting and protection schemes (each, a **Protected Disclosure Scheme**):

Whistleblower Protection Scheme	The <i>Corporations Act 2001</i> (Cth) (Corps Act) and the <i>Taxation Administration Act 1953</i> (Cth) (Tax Act) set out a regime for Eligible Whistleblowers to disclose information concerning misconduct or an improper state of affairs (including, in the case of the Tax Act, in respect of tax affairs) to certain persons.
Public Interest Disclosure Scheme	The <i>Public Interest Disclosure Act 2013</i> (Cth) (PID Act) sets out a regime for Public Officials to report suspected wrongdoing and maladministration in the Commonwealth public sector.

Further information regarding the Whistleblower Protection Scheme is set out in Annexure A to this Policy.

Both Protected Disclosure Schemes provide an avenue to report suspected misconduct or wrongdoing and protections for the reporting of such conduct. Whilst the Policy applies to both types of disclosures described above, there are some important differences between the two Protected Disclosure Schemes. They include the nature of the conduct to be disclosed and the identification of the persons authorised to receive the disclosure in order for the disclosure to qualify for protection under the relevant Protected Disclosure Scheme.

Your disclosure may fall under either or both Protected Disclosure Schemes. National Intermodal will determine whether a Protected Disclosure Scheme(s) applies and, if so, which procedure to follow.

A Whistleblower Disclosure Officer can provide more information about which Protected Disclosure Scheme may apply depending on the nature of the conduct to be disclosed.

Section 12 sets out the mandatory referral obligations of National Intermodal's agency head, being its Chief Executive Officer, and its PID Officers, to the National Anti-Corruption Commission for conduct caught by the *National Anti-Corruption Commission Act 2022* (Cth).

3. Who is able to make a disclosure under the Protected Disclosure Schemes?

Whistleblower Protection Scheme

Individuals are able to make a disclosure under the Whistleblower Protection Scheme if they are a:

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- (a) past or current director, officer or employee (whether employed on a permanent, temporary or casual basis) of National Intermodal;
 - (b) past or current persons who supply goods or services to National Intermodal (whether personally, or in their capacity as an officer, employee, agent or contractor of a supplier entity) or an employee of a supplier to National Intermodal;
 - (c) associates of National Intermodal (within the meaning of the Corps Act); and
 - (d) the relatives, dependents and spouses of any of the individuals listed above,
- (each, an **Eligible Whistleblower**).
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Public Interest Disclosure Scheme

Individuals able to make a disclosure under the Public Interest Disclosure Scheme include a current or former:

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- (e) director, officer or employee of National Intermodal;
 - (f) provider of goods or services to National Intermodal under a contract with National Intermodal or pursuant to a subcontract for the benefit of National Intermodal (**Contracted Service Provider**); or
 - (g) director, officer or employee of a Contracted Service Provider,
- (each, a **Public Official**).
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Even if you do not fall into one of the above categories, you are still encouraged to raise any concern you have through the channels outlined in this Policy. National Intermodal will still assess the concern raised and take appropriate steps. While National Intermodal may not be able to apply all of the protections set out in this Policy to you in this circumstance, it will look for ways to support all people who raise a concern.

4. What types of conduct are reportable under the Protected Disclosure Schemes?

An Eligible Whistleblower / Public Official will only benefit from the protections under the Whistleblower Protection Scheme or the Public Interest Disclosure Scheme (as applicable) if the conduct and the discloser satisfy the requirements of the relevant Scheme.

An Eligible Whistleblower / Public Official does not have to be sure that any reported conduct has occurred to raise a concern (for example, if they only have some information leading to a suspicion, but not all the details) and they will be protected under this Policy even if their concern turns out to be

incorrect. However, you cannot make a completely baseless allegation and intentionally making a false report is a serious matter. See section 11 for the potential consequences of making a false report.

Whistleblower Protection Scheme

For information to be disclosable and benefit from the protections under the Whistleblower Protection Scheme, the disclosure must be of information an Eligible Whistleblower has reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances, in relation to National Intermodal or a related body corporate of National Intermodal, including certain conduct specified in Annexure A. Under this Policy, the following conduct may be reported by way of example:

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- (a) breaches any Commonwealth or state legislation;
 - (b) serious breaches of National Intermodal's Code of Conduct or any other policy;
 - (c) conduct that is illegal (including theft, drug use or sale, violence or threatened violence and criminal damage);
 - (d) conduct that is dishonest, fraudulent, corrupt or amounts to bribery;
 - (e) conduct that is a serious and substantial waste, mismanagement or misuse of National Intermodal's resources;
 - (f) conduct that poses a serious risk to any person's workplace, health, safety or the environment;
 - (g) conduct that causes, or may cause, any loss or reputational impact to National Intermodal, or is otherwise detrimental to National Intermodal's interests;
 - (h) conduct that presents a danger to the public or financial system;
 - (i) detrimental conduct against a person for making a report under this Policy; or
 - (j) deliberate covering up for any of the above matters,
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Such conduct does not necessarily need to breach a law in order to qualify for protection under this Policy.

Personal Work-Related Grievance

A Personal Work-Related Grievance does **not** qualify for protection under this Policy or the Whistleblower Protection Scheme. "Personal Work-Related Grievances" are disclosures of information concerning a grievance about any matter:

- in relation to the Eligible Whistleblower's employment or former employment; and
- that has personal implications for the Eligible Whistleblower; and
- which does not otherwise have significant implications for National Intermodal; and
- does not concern conduct that can be reported under the Whistleblower Protection Scheme, as described above.

Examples of Personal Work-Related Grievances include: an interpersonal conflict between the discloser and another employee; a decision that does not involve a breach of workplace laws; or a decision about the engagement (including terms and conditions of engagement), transfer or promotion of the discloser, including decisions about suspension, termination or disciplinary action relating to an employee.

If you are a National Intermodal employee and you have a Personal Work-Related Grievance, you should follow the procedure set out in National Intermodal's Managing Workplace Grievances Policy. If you have any doubt as to whether a matter constitutes a disclosure under this Policy or would be considered a Personal Work-Related Grievance, you are encouraged to follow the procedure for reporting outlined in this Policy. The Whistleblower Disclosure Officer who is assigned to manage the disclosure will then assess whether it should be dealt with under this Policy or referred elsewhere, including a potential referral to the NACC.

However, if an Eligible Whistleblower / Public Official identifies matters as part of a personal work-related grievance that:

- could amount to reportable conduct;
- would have significant implications for National Intermodal;
- relate to a person suffering from or being threatened with detriment for making a disclosure under this Policy; or
- relate to both a personal work-related grievance and a matter qualifying for protection under this Policy,

the matter should be disclosed under this Policy.

Public Interest Disclosure Scheme

For information to be disclosable and benefit from the protections under the PID Act as an Internal Disclosure:

- (a) the discloser must be a Public Official;
- (b) the information must show, or the discloser must believe on reasonable grounds that the information tends to show, the conduct set out below; and
- (c) the information must be disclosed to an Authorised Officer.

An **Authorised Officer** of National Intermodal is:

- (a) National Intermodal's Chief Executive Officer;
- (b) any other Public Official to whom the Chief Executive Officer has delegated their function or power under the PID Act; or
- (c) a Whistleblower Disclosure Officer.

Disclosable conduct includes conduct by National Intermodal or a Public Official that:

- (a) contravenes a Commonwealth, state or territory law, or an applicable foreign law;
 - (b) perverts the course of justice;
 - (c) is corrupt;
 - (d) constitutes maladministration including conduct that is based on improper motives or is unreasonable, unjust, oppressive or negligent;
 - (e) is an abuse of public trust;
 - (f) is fabrication, falsification, plagiarism or deception in relation to scientific research, or misconduct relating to scientific analysis, evaluation or advice;
 - (g) results in wastage of public money or public property;
 - (h) unreasonably endangers health and safety;
 - (i) endangers the environment; or
 - (j) is prescribed by the PID Rules.
 - (k) Disclosable conduct also includes conduct by a Public Official involving the abuse of their position as a Public Official, and conduct that could, if proved, be reasonable grounds for disciplinary action against the Public Official.
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Information not qualifying for protection under the Public Interest Disclosure Scheme

Personal work-related conduct, for the purposes of the Public Interest Disclosure Scheme, is conduct engaged in by a public official in relation to another public official that:

- occurs in relation to, or in the course of:
 - the second official's engagement or appointment as a public official; and/or
 - the second official's employment, or exercise of functions and powers, as a public official; and
- has, or would tend to have, personal implications for the second official.

Personal work-related conduct is not disclosable conduct under the Public Interest Disclosure Scheme unless:

- the conduct would constitute taking a reprisal against another person, or would constitute an offence under section 19 of the PID Act (which concerns reprisals);
- the conduct is of such a significant nature that it would undermine public confidence in an agency; or
- the conduct has other significant implications for an agency.

Information also will not qualify for protection under the Public Interest Disclosure Scheme if it relates only to a person's disagreement with:

- a policy or proposed policy of the Commonwealth Government; or
- the amount, purpose or priority, or expenditure or proposed expenditure, relating to such policy or proposed policy; or
- action that has been, is being, or is proposed to be taken by a Minister, the Speaker of the House of Representatives, or the President of the Senate.

5. How and to whom is a disclosure made?

There are multiple channels available for persons who wishes to make a disclosure under this Policy. The specific avenue will depend on the Protected Disclosure Scheme.

A disclosure may be made in person, online or by telephone, email or post.

A disclosure should include the grounds for the disclosure and include all details and supporting documentation that may be relevant to the disclosure. It is important that you comply with the disclosure requirements set out in this Policy to ensure you obtain any protections afforded to you under the relevant Protected Disclosure Scheme.

Internal Disclosures under the Public Interest Disclosure Scheme

If you are a Public Official and you have information which shows, or which you believe on reasonable grounds tends to show, that National Intermodal or a Public Official has engaged in disclosable conduct (as set out above) in connection with their position, the disclosure is an **Internal Disclosure**. There are other types of disclosures that are protected under the PID Act, but this Policy primarily focuses on Internal Disclosures.

Whilst an Internal Disclosure may be made to your manager, National Intermodal strongly recommends that, where practicable, you consult with an Authorised Officer in the first instance. This ensures that a disclosure can be appropriately and expertly dealt with.

The Authorised Officer receiving the Internal Disclosure will make an initial assessment of the disclosure and the steps required to be made under this Policy and the relevant laws.

If a Public Official believes on reasonable grounds that it would be appropriate for a disclosure under the Public Interest Disclosure Scheme to be investigated by the Commonwealth Ombudsman, they may contact the Commonwealth Ombudsman directly and request an investigation into the relevant conduct.

Disclosures under the Whistleblower Protection Scheme

If you are an Eligible Whistleblower with reasonable grounds to suspect that the information you hold qualifies for protection under the Corps Act or Tax Act, you are strongly encouraged to disclose that information to a Whistleblower Disclosure Officer or to Your Call. National Intermodal also suggests maintaining ongoing two-way communication with National Intermodal, including via Your Call, so we may ask follow up questions or provide feedback. This ensures that a disclosure can be appropriately and expertly dealt with.

You can choose to remain completely anonymous, identify yourself as an Eligible Whistleblower only, or give your permission to disclose your identity to the Whistleblower Protection Officer, Whistleblower Investigations Officer and/or any other person required to be aware of your identity for the purposes of conducting an investigation into the concern or implementing any actions arising from an investigation.

If you decide to disclose your identity, National Intermodal will take steps to protect your identity and to protect you from detriment. If you do not disclose your identity and National Intermodal is not able to obtain further information from you, this may potentially limit National Intermodal's ability to progress a report, undertake any investigation or take any further action.

National Intermodal's Whistleblower Disclosure Officers (**WDOs**) are as follows:

Company Secretary	Phone:	(02) 8265 5641
	Email:	james.sullivan@nationalintermodal.com.au
	Post:	Suite 21.01, Level 21, 200 George Street, Sydney NSW 2000
Chief Financial Officer	Phone:	(02) 8265 5677
	Email:	neil.macdonald@nationalintermodal.com.au
	Post:	Suite 21.01, Level 21, 200 George Street, Sydney NSW 2000

If the disclosure relates to a WDO, you may submit your disclosure to the Chair of the Audit and Risk Committee:

Chair, Audit and Risk Committee	Phone:	(02) 8265 5654
	Email:	bronwyn.morris@nationalintermodal.com.au
	Post:	Suite 21.01, Level 21, 200 George Street, Sydney NSW 2000

Additional reporting options under the Whistleblower Protection Scheme are set out in Annexure A to this Policy.

Your Call

Your Call is an external and independent third-party whistleblowing hotline service provider engaged by National Intermodal to receive and manage disclosures with impartiality and confidentiality.

If you contact Your Call, you may elect to remain completely anonymous, to identify yourself to Your Call only, or to identify yourself to both Your Call and National Intermodal.

The Your Call reporting options include:

Online	https://www.yourcall.com.au/report Online reports can be made 24/7 via the website address listed above. You will be required to enter National Intermodal's unique identifier code MICL0901
Telephone	1300 790 228 (Monday-Friday business hours AEST)

Your Call remains the intermediary at all times, receiving and forwarding communication between you and National Intermodal. The National Intermodal officers who will have access to a disclosure submitted via Your Call include the Authorised Officers (in the case of an Internal Disclosure only), the WDOs (in the case of any other disclosure) or, if the disclosure relates to a WDO, the Chair of the Audit and Risk Committee.

You will be able to securely upload any relevant documentation and/or material to the Your Call online portal relevant to your disclosure.

After submitting a disclosure online, you will be provided with a unique Disclosure Identification Number (DIN) and access to a secure online Message Board. The Message Board allows ongoing anonymous communication with Your Call and/or National Intermodal. The Message Board can be used to receive updates, share further information/evidence and request support or report retaliation. If you cannot access the Message Board, you can contact Your Call via phone (above) for verbal updates.

National Relay Service: If you are deaf, or have a hearing or speech impairment, you can contact Your Call online or through the National Relay Service. Simply choose your contact method at www.relayservice.gov.au and request Your Call's hotline 1300 790 228.

If you have difficulty speaking or understanding English, contact Your Call through the Translating and Interpreting Service (TIS) 131 450 and ask for Your Call on 1300 790 228.

6. Other types of disclosures under the PID Act

The disclosure of certain types of public interest disclosures to third parties is expressly contemplated in the PID Act. A brief description of these disclosures is set out below. In each case, it is important that you comply with the requirements of the PID Act in relation to any such disclosure.

Emergency Disclosure	is a disclosure which is made to any person other than a foreign Public Official where it would otherwise be an Internal Disclosure but the discloser believes on reasonable grounds that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the environment.
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External Disclosure	is a disclosure (made to any person other than a foreign public official) that was previously made as an Internal Disclosure where: <ol style="list-style-type: none"> 1 the internal investigation was not completed within the 90-day timeframe or the timeframe approved by the Commonwealth Ombudsman; or 2 the discloser believes on reasonable grounds that the investigation was inadequate; or 3 the discloser believes on reasonable grounds that the relevant agency took inadequate action after the investigation was completed, <p>and the disclosure is not, on balance, contrary to the public interest.</p>
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Legal Practitioner Disclosure	a disclosure made to a lawyer for the purposes of obtaining legal advice or professional assistance about making an Internal Disclosure, an External Disclosure or an Emergency Disclosure under the PID Act.
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7. Whistleblower Protection Officer

The Whistleblower Protection Officer is empowered to assess the risks of detriment to an Eligible Whistleblower / Public Official and take appropriate steps in their discretion to protect the Eligible Whistleblower / Public Official from any detriment resulting from their disclosure.

The Whistleblower Protection Officer may also guide the Eligible Whistleblower / Public Official through the process and ensure they receive appropriate care and support, as the Whistleblower Protection Officer deems necessary in the circumstances.

If a conflict of interest arises, an alternative officer will be appointed by the Audit and Risk Committee, where they deem it appropriate.

National Intermodal's Whistleblower Protection Officer is:

Chief Corporate Affairs and People Officer	Phone:	(02) 8265 5647
	Email:	joanne.fox@nationalintermodal.com.au
	Post:	Suite 21.01, Level 21, 200 George Street, Sydney NSW 2000

8. How are disclosures investigated?

While making a disclosure under this Policy does not guarantee that it will be formally investigated, National Intermodal will initially assess and consider all disclosures made under this Policy and a decision will be made as to whether a disclosure should (and can) be investigated further.

After a disclosure is made, the relevant recipient will decide whether the disclosure should be investigated by National Intermodal and, if not, whether it should be referred elsewhere, having regard to the requirements of the relevant Protected Disclosure Scheme and to this Policy. Where a recipient decides to investigate, they may choose to appoint an internal employee as the National Intermodal Whistleblower Investigations Officer (**WIO**) to investigate the matter and/or appoint an external investigator (contracted by National Intermodal or via a third party, where appropriate) to conduct or to assist in the conduct of the investigation, whilst preserving the confidentiality of the investigation. While the WIO (and external investigator) will be appointed on a case-by-case basis, the WIO must be impartial to the matters disclosed.

The WIO's or external investigator's role is to examine the substance of the reported conduct, applying key investigation principles such that they act:

- fairly, objectively and in accordance with the rules of natural justice;
- in line with best practice in investigations;
- in a manner which protects confidentiality; and
- impartial to the Eligible Whistleblower / Public Official, the area of the business and the person/s that is the subject of the reported misconduct.

Where an investigation is undertaken, the objective will be to determine whether there is enough evidence to substantiate the matters reported. Findings will be made on the balance of probabilities and it will be either that the allegation(s) are:

- fully substantiated;
- partially substantiated (for example, if one but not all allegations are substantiated);
- not able to be substantiated;
- unsubstantiated; or
- disproven.

The WIO or external investigator will seek to give any employees against whom misconduct is alleged a fair opportunity to respond to those allegations, subject to confidentiality considerations.

The WIO or external investigator will carry out the disclosure investigation in a timely manner, having regard to the nature of the disclosure, the number of individuals to be interviewed (including any witnesses) and any other relevant matters. National Intermodal endeavours to complete investigations within 90 days of receipt of a disclosure, but this time period may be exceeded where permitted by law and depending on the circumstances of the matter.

National Intermodal will provide the Eligible Whistleblower / Public Official with regular updates as and when appropriate, subject to considerations of confidentiality and privacy and the fair treatment of other persons who are the subject of the disclosure. The frequency of these updates will vary, at National Intermodal's discretion, depending on the nature of the disclosure. These updates may include:

- confirming receipt of a disclosure;
- advising that an investigative process has begun (where an investigation is appropriate);
- providing updates on the investigation status (even if there has been no progress); or
- advising when an investigation has been closed.

In some instances, National Intermodal may not be able to commence or progress an investigation or provide an update on an investigation because, for example, the disclosure was submitted anonymously and did not provide any contact details to allow National Intermodal to obtain more information.

If an investigation has been carried out under this Policy, the WIO, external investigator or Whistleblower Protection Officer (as applicable) will confidentially report on its investigation to National Intermodal's Audit and Risk Committee, subject to confidentiality requirements.

While National Intermodal may communicate the findings of any investigation to an Eligible Whistleblower / Public Official who has made a disclosure in its absolute discretion, it may not always be appropriate to provide details of the outcome having regard to confidentiality and privacy

considerations. If appropriate, the persons to whom the report relates will also be informed of the findings of any investigation.

The method for documenting and reporting the findings of an investigation will depend on the nature of the report. Subject to confidentiality considerations, any findings or report from an investigation may be reported to the relevant decision maker and other individuals who have oversight of this Policy, or who are otherwise required to be aware of the findings and/or report in order for National Intermodal to take appropriate action under this Policy. Where the findings concern one of these individuals, the full documented findings may not be communicated to this person, depending on the circumstances of the matter. Any report prepared in relation to an investigation remains the property of National Intermodal and will not be provided to an Eligible Whistleblower / Public Official or any other person to whom a report relates.

Where an investigation verifies that wrongdoing has occurred, any action taken will depend on the individual circumstances of the matter and will be determined by the relevant decision-maker. National Intermodal may take appropriate disciplinary action in its discretion in response to misconduct or other inappropriate behaviour. This may include, but is not limited to, verbal or written warnings, suspension of employment or termination of employment or engagement of a person(s) involved in any such conduct. If an investigation finds that criminal activity is likely to have occurred or otherwise as required by law, the matter may also be reported to the police and / or other regulatory authorities by National Intermodal.

All documents, reports and records relating to the investigation of a disclosure will be securely stored to retain confidentiality and remain the property of National Intermodal.

9. What protections are available to an Eligible Whistleblower / Public Official?

The type of protection offered, in National Intermodal's discretion, will depend on the circumstances, but could include offering a leave of absence while the reported conduct is investigated, implementing alternative working arrangements, such as working from home until the matter is resolved, or a move to another suitable business group or office location. It could also include monitoring and managing the behaviour of other workers, implementing investigation processes where appropriate and/or taking disciplinary action where appropriate.

The Eligible Whistleblower / Public Official may also be supported by the Whistleblower Protection Officer throughout the process, including by organising professional counselling, where the Whistleblower Protection Officer deems it necessary and appropriate, and providing general support and reassurance.

National Intermodal is committed to protecting and supporting Eligible Whistleblowers / Public Officials who make a disclosure and will look for ways to support all people who raise a concern, but it will not be able to provide non-employees with the same type and level of support that it provides to its employees. Where this Policy cannot be applied to non-employees, National Intermodal will still seek to offer as much support as reasonably practicable.

Two of the key protections, confidentiality and protection from detrimental conduct, are described below. Other protections may be available under the relevant Protected Disclosure Schemes. For further information in relation to the protections available under the Whistleblower Protection Scheme, please see Annexure A to this Policy.

Protection of identity and confidentiality

Under the Whistleblower Protection Scheme, National Intermodal is not permitted to disclose the identity, or information that may lead to the identification, of a Eligible Whistleblower unless:

- it is with their consent;
- if the disclosure is required or allowed by law (for example, disclosure to a lawyer to obtain legal advice about protections under law);

- if in the case of information likely to identify the Eligible Whistleblower / Public Official, in circumstances where it is reasonably necessary to disclose the information for the purposes of an investigation, but their identity is not disclosed and all reasonable steps are taken by National Intermodal to prevent someone from identifying them; or
- where it is otherwise authorised to do so under the Corps Act or the *Corporations Regulations 2001* (Cth).

Under the Public Interest Disclosure Scheme, National Intermodal is not permitted to disclose or use information that is likely to enable the identification of a Public Official (**Identifying Information**) unless:

- the Public Official has consented to the disclosure or use of the Identifying Information, or has acted in a way that is inconsistent with keeping their identity confidential;
- the Identifying Information has previously been lawfully published;
- the disclosure or use of the identifying information is for the purposes of the PID Act, a law of the Commonwealth, or a prescribed law of a State or Territory; or
- the disclosure is or use of the identifying information is otherwise permitted under the Public Interest Disclosure Scheme.

Eligible Whistleblowers / Public Officials who choose to remain anonymous are still eligible for protection under the Protected Disclosure Schemes and this policy.

Eligible Whistleblowers / Public Officials can refuse to answer questions posed by Your Call or another National Intermodal representative at any time that they feel answering the question could reveal their identity. They may also adopt a pseudonym, if appropriate. If an Eligible Whistleblower / Public Official wishes to remain anonymous, they should maintain an ongoing two-way communication with Your Call or another applicable recipient, so that any follow up questions can be addressed, or further information provided.

If an Eligible Whistleblower / Public Official chooses to disclose their identity, National Intermodal will take steps to ensure their identity is kept confidential, which may include redacting their personal information or any other information that may lead to their identification, from documentation or communications and referring to them in a gender-neutral context. National Intermodal will also take steps to ensure all records, both physical and electronic, of the disclosure are stored in a secure location, and access to information and documents will be limited to those involved in managing and investigating the disclosure.

Any National Intermodal workers who come into the possession of information relating to a disclosure, including the identity of an Eligible Whistleblower / Public Official, must not disclose that information to any individual or entity unless they are given express permission to by National Intermodal. A breach of this requirement may result in disciplinary action, up to and including termination of employment or engagement as relevant.

Where an Eligible Whistleblower / Public Official provides their consent to the limited sharing within National Intermodal of their identity, this will assist National Intermodal to protect and support them in relation to their report and facilitate investigating, reporting and taking any appropriate action arising as a result of a disclosure. If an Eligible Whistleblower / Public Official does not consent to the limited sharing within National Intermodal of their identity and the information provided by them as needed, this may limit the ability to progress the disclosure and to take any action in relation to it.

If an Eligible Whistleblower / Public Official reasonably believes that there has been a breach of confidentiality, they can lodge a complaint with the Whistleblower Protection Officer.

Criminal penalties are imposed under each of the Protected Disclosure Schemes for the unauthorised disclosure of information that may identify an Eligible Whistleblower / Public Official.

Protection from Detrimental Conduct

It is important that Eligible Whistleblowers / Public Officials feel protected and empowered to speak up about their concerns. National Intermodal does not allow anyone to cause or threaten to cause

detriment to a person because they believe or suspect that the person has made, may have made, or could make, a disclosure.

Detrimental Conduct includes, without limitation:

- dismissal of an employee or injury in their employment;
- alteration of an employee's position or duties to their disadvantage;
- discrimination between an employee and other employees of the same employer;
- harassment or intimidation of a person;
- harm or injury to a person, including psychological harm;
- damage to a person's property, reputation, business or financial position;
- any other damage to a person.

Detrimental Conduct does **not** include:

- action that is reasonable for the purposes of protecting an Eligible Whistleblower / Public Official from detriment; or
- managing an Eligible Whistleblower / Public Official's unsatisfactory work performance in line with National Intermodal's performance management framework.

If you feel you have been subject to Detrimental Conduct for speaking up about a concern or if you become aware of an Eligible Whistleblower / Public Official suffering Detrimental Conduct for doing so, National Intermodal strongly encourages you to report that conduct immediately to a WPO or to Your Call. If an allegation of Detrimental Conduct is substantiated, disciplinary action, including termination of employment or engagement, may be taken against the person(s) responsible for such conduct.

The Whistleblower Protection Officer will also take reasonable steps necessary to prevent continuation of any detriment and to minimise its effects, including, at their discretion, implementing additional protections for the Eligible Whistleblower / Public Official.

10. Fair Treatment of persons mentioned in disclosures

National Intermodal is committed to ensuring the fair treatment of persons who are mentioned in disclosures or to whom disclosures relate, and will take reasonable steps to this end, including by:

- maintaining confidentiality during an investigation to the extent that it is practicable;
- providing support to any employee or contractor who is the subject of a disclosure where appropriate and, to the extent practicable, including counselling and other support services;
- allowing any employee that is subject to a disclosure to receive procedural fairness, including a sufficient opportunity to be heard before findings are made in an investigation, so that the investigation results in an equitable and correct outcome; and
- basing investigation findings on the balance of probability.

11. No protection for deliberate false reporting

An Eligible Whistleblower / Public Official who is considering disclosing potential misconduct, or an improper state of affairs or circumstances, or disclosable conduct under the Public Interest Disclosure Scheme under this Policy must have reasonable grounds for doing so. If you deliberately make a false allegation under this Policy, you will not be able to access the whistleblower protections under the relevant Protected Disclosure Scheme and you may be subject to disciplinary proceedings.

However, if you reasonably suspect misconduct or have some information leading to a suspicion (but lack all the details) National Intermodal encourages you to nonetheless come forward. You may still be protected even if your allegation is then found to be incorrect, unfounded or unable to be substantiated in a subsequent investigation.

12. Reporting to the National Anti-Corruption Commission (the NACC)

About the NACC

The NACC is a federal anti-corruption authority tasked with investigating corrupt conduct under the *National Anti-Corruption Commission Act 2022* (the **NACC Act**). Whilst the NACC was established with effect from 1 July 2023, the NACC may investigate conduct that occurred before that date.

Voluntary reporting under the NACC Act

Any person (including members of the public) may voluntarily refer a corruption issue involving a **public official** to the NACC (**voluntary referrals**). A **public official** includes parliamentarians, staff members of Commonwealth agencies, and staff members of the NACC, and any person acting for and on behalf of, or as a deputy or delegate of, any such person or body. National Intermodal, and its directors, employees, contractors and service providers, are public officials.

A corruption issue is an issue of whether a person has engaged, is engaging or will engage in corrupt conduct. A person engages in **corrupt conduct** if that person:

- is a public official and they breach public trust;
- is a public official and they abuse their office as a public official;
- is a (current or former) public official and misuses information they have gained in their capacity as a public official; or
- does something that could cause a public official to behave dishonestly or in a biased way when they exercise their powers or carry out their functions or duties.

Mandatory reporting under the NACC Act

Separate to voluntary referrals, **agency heads** and **PID Officers** have an obligation under the NACC Act to refer certain issues to the NACC for potential investigation where the issue involves **corrupt conduct** concerning a **staff member of the agency** and the agency head or PID Officer suspects the corrupt conduct may be **serious** or **systemic**.

<p>An agency head includes, among others, the chief executive officer of bodies corporate established under Commonwealth legislation and of Commonwealth companies.</p> <p>National Intermodal's CEO is an agency head.</p>	<p>An agency head must tell NACC as soon as reasonably practicable after they become aware of a corruption issue if:</p> <ul style="list-style-type: none"> • the issue concerns the conduct of a current or former staff member of the agency during their tenure at the agency; and • the agency head suspects the issue could involve corrupt conduct that is serious or systemic.
<p>A PID Officer is any staff member of a Commonwealth agency who has responsibilities or carries out certain functions under the <i>Public Interest Disclosure Act 2013</i> (Cth) (PID Act) (i.e. the agency's "authorised officers" or "principal officer" under the PID Act).</p> <p>National Intermodal's authorised officers under the PID Act are identified in this Policy. Those individuals, who will also be PID Officers under the NACC Act, are National Intermodal's:</p> <ol style="list-style-type: none"> Company Secretary; Chief Financial Officer; and Chair of the Audit and Risk Committee. 	<p>A PID officer must tell NACC as soon as reasonably practicable after it receives an internal disclosure under the PID Act that raises a corruption issue under the NACC Act where:</p> <ul style="list-style-type: none"> • the issue concerns the conduct of a current or former staff member of the agency during their tenure at the agency; and • the PID officer suspects the issue could involve corrupt conduct that is serious or systemic.

National Intermodal's principal officer is its CEO.	
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When a disclosure is received, National Intermodal will assess whether a disclosure concerns corrupt conduct that is required to be referred to the NACC. Where a disclosure is referred, the Public Official will be notified as soon as reasonably practicable.

How does the Commissioner deal with a corruption issue?

The Commissioner may investigate a corruption issue as they see fit. If the NACC becomes aware of a corruption issue, they may investigate the matter (either alone or with another Commonwealth agency or state/territory government entity), refer the matter back to the Commonwealth agency or to another Commonwealth agency for consideration or investigation, or take no action. The NACC's powers include the ability to direct a Commonwealth agency to stop taking a particular action in relation to a corruption issue, to require information and to search premises. The Commissioner may also choose to hold hearings to investigate a corruption issue.

Protections for people involved in a NACC investigation

The NACC Act provides a range of protections to people who provide evidence or information to the NACC, including immunity from liability for making the disclosure (other than where the person knowingly provides false or misleading information, and not in relation to their own conduct revealed by the disclosure) and criminal penalties for anyone taking, or threatening to take reprisal action against them.

Interaction between Whistleblower Protection Scheme and NACC referral scheme

Referring a corruption issue to the Commissioner does not automatically stop processes under the Corps Act 2001 or any other law. Investigative processes under the Corps Act or PID Act and the NACC Act can run concurrently, unless the Commissioner directs the agency to stop taking action. This means that agencies should continue complying with their obligations under this Policy, the PID Act and/or the Corps Act (or any other law) unless a stop action direction is issued by the Commissioner.

13. Record-keeping requirements

When a decision is made, or a circumstance arises, that is mentioned in column 1 of the following table, National Intermodal will make an appropriate written record of the matters mentioned in column 2:

Records of allocation and non-allocation of disclosures		
Item	Column 1 Decision or circumstance	Column 2 Matters to be recorded
1	A decision to allocate a disclosure to one or more agencies (including a decision to reallocate the disclosure under section 45 of the PID Act)	All of the following that are appropriate: (a) the decision (including the name of each agency to which the disclosure is to be allocated); (b) the reasons for the decision; (c) the consent given by an authorised officer in the agency to which the disclosure is allocated
2	A decision not to allocate a disclosure to any agency	Both of the following: (a) the decision; (b) the reasons for the decision
3	A stop action direction under the NACC Act is made that prevents the allocation of a disclosure to any agency	Details of the direction, including when the direction was made and when the stop action direction no longer applies

If a notice is given:

- (a) by an Authorised Officer of National Intermodal of a decision to allocate, or not allocate, a disclosure to one or more agencies; or
- (b) of a stop action direction under the NACC Act preventing an Authorised Officer of National Intermodal from allocating some or all of a disclosure,

an appropriate written record must be kept of the following matters:

- (a) whether the notice (or a copy of the notice) was given to the discloser, and if not, why not;
- (b) if the notice (or a copy of the notice) was given to the discloser, the following matters:
 - (i) the day and time the notice (or copy) was given to the discloser;
 - (ii) the means by which the notice (or copy) was given to the discloser;
 - (iii) the matters included in the notice.

In the case of a notice of a stop action direction, the written record must also indicate whether National Intermodal's CEO considers that it is reasonably practicable or appropriate for the discloser to be given a copy of the notice.

14. Further Information

This Policy is managed by the Company Secretary and may be amended, replaced or revoked at any time by National Intermodal in its absolute discretion. For further information regarding this Policy please contact the Company Secretary.

This Policy will be reviewed by the Company Secretary every two years and may be reviewed in response to an event or change of circumstances. The updated Policy will be presented to the board of directors for approval. Reviews will ensure the policy evolves in line with changes in the nature, scale and complexity of National Intermodal and its operating and regulatory environments.

It is a condition of any employment with National Intermodal that all employees comply with this Policy at all times. However, this Policy does not form part of any employee's contract of employment with National Intermodal.

Breach of this Policy by an employee of National Intermodal may be regarded as misconduct and may lead to disciplinary action up to and including termination of employment. Agents and contractors (including temporary contractors) who are found to have breached this Policy may have their contracts with National Intermodal terminated or not renewed. Where you are concerned that a breach of this Policy has occurred or will occur, you should report your concern to the Whistleblower Protection Officer.

The board of directors (including the Audit and Risk Committee) is regularly updated on National Intermodal's whistleblowing program, inclusive of summary information relating to reports, investigations, and results, which are de-identified as required. Reports or investigations concerning material incidents may be reported to the board of directors outside of the usual updates. The board of directors at any time can ask about the state of National Intermodal's whistleblowing program.

Document Status

Version	Prepared By	Reviewed By	Date Reviewed	Endorsed	Approved
1.0	S. McDonald	J. Webster	July 2022	July 2022	August 2022
2.0	S. McDonald	J. Webster	June 2023	June 2023	June 2023
3.0	E Santifort	J Sullivan	November 2024	November 2024	November 2024

Schedule – Glossary

Agency head	has the meaning given to that expression in Section 12;
APRA	Australian Prudential Regulation Authority;
ASIC	Australian Securities and Investments Commission;
Corps Act	<i>Corporations Act 2001</i> (Cth);
Detrimental Conduct	has the meaning given to that expression in Section 9;
Eligible Whistleblower	has the meaning given in Section 3;
Internal Disclosure	has the meaning given to that expression in Section 5;
NACC	means the National Anti-Corruption Commission;
NACC Act	means the <i>National Anti-Corruption Commission Act 2022</i> (Cth);
PID Act	<i>Public Interest Disclosure Act 2013</i> (Cth);
PID Officer	has the meaning given to that expression in Section 12;
PID Rules	<i>Public Interest Disclosure Rules 2019</i> (Cth);
Public Official	has the meaning given to that expression in Section 3;
Protected Disclosure Scheme	means the Whistleblower Protection Scheme or the Public Interest Disclosure Scheme (as applicable);
Public Interest Disclosure Scheme	has the meaning given to that expression in Section 2;
Tax Act	<i>Taxation Administration Act 1953</i> (Cth);
Whistleblower Protection Scheme	has the meaning given to that expression in Section 2;
Whistleblower Disclosure Officers or WDOs	has the meaning given to that expression in Section 5;
Whistleblower Investigations Officer or WIO	means the individual appointed in accordance with Section 8;
Whistleblower Protection Officer or WPO	means a person identified as such in Section 7;
Your Call	means the third party external and independent whistleblowing hotline service provider engaged by National Intermodal, the details of which are set out in Section 5

Annexure A - Additional protection relating to Corps Act and Tax Act matters

1. How will I be protected if I raise a concern?

As set out in this Policy, National Intermodal is committed to protecting Eligible Whistleblowers who make a disclosure in accordance with this Policy.

Two key protections inform all aspects of this Policy, being to protect the confidentiality of Eligible Whistleblowers who make such disclosures and to protect people from detriment being caused to them in relation to such disclosures. Further detail about these protections is set out below.

Protections can also arise under law. For example, for reports that arise in connection with National Intermodal's operations, the Corporations Act 2001 (Cth) (**Corps Act**) and the *Taxation Administration Act 1953* (Cth) (**Tax Act**) protect Eligible Whistleblowers where they make a disclosure about a "disclosable matter" to a person specified under those Acts.

A "disclosable matter" under the Corps Act will arise where an Eligible Whistleblower makes a report in circumstances where they have reasonable grounds to suspect that the information concerns misconduct or improper state of affairs in relation to National Intermodal, including, but not limited to, conduct that:

- (a) constitutes an offence against a range of corporate and financial sector legislation specified under the Corps Act;
- (b) constitutes an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
- (c) represents a danger to the public or the financial system; or
- (d) is otherwise prescribed by regulation.

In addition, a disclosure may also be protected as a "disclosable matter" under the Tax Act where it contains information an Eligible Whistleblower has reasonable grounds to suspect concerns misconduct or an improper state of affairs or circumstances in relation to the tax affairs of National Intermodal or an "associate" (as defined in the *Income Tax Assessment Act 1936* (Cth)) of National Intermodal. Depending on the nature of the disclosure, the Eligible Whistleblower may need to consider that the information may assist the recipient to perform its functions or duties in relation to those tax affairs in order to qualify for protection.

Disclosures that are not protected under the Corps Act may have protection under other legislation, such as the *Fair Work Act 2009* (Cth).

A disclosure about a "disclosable matter" by an Eligible Whistleblower will be protected under the Corps Act and Tax Act if it is made to Your Call or any Whistleblower Disclosure Officer. These protections are also available in relation to such disclosures made to another person specified under those Acts as set out further below.

If you make a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation, your disclosure will also be protected even if it does not relate to a "disclosable matter". However, National Intermodal may not be able to handle the disclosure in accordance with this Policy unless it is disclosed to an "eligible recipient" within National Intermodal.

Conduct which is the subject of a disclosure and does not amount to a "disclosable matter" under the Corps Act or Tax Act will not be protected, but will be protected in accordance with this Policy.

The key protections under this Policy and the Corps Act (and the Tax Act, where relevant) are as follows:

Confidentiality: National Intermodal protects the confidentiality of people who raise concerns, by limiting how both your identity and information that is likely to lead to your identification is shared. Your identity will be kept confidential to the fullest extent possible and only shared as permitted by you or law.

Under the Corps Act (and the Tax Act, where relevant), where a report is made about a "disclosable matter" by an Eligible Whistleblower to Your Call, a Whistleblower Disclosure Officer, or another person specified under those Acts (as set out below), that Eligible Whistleblower's identity (and information which is likely to identify them) can only be disclosed without their consent, if the disclosure is to:

- (a) the Australian Securities and Investments Commission (**ASIC**) or the Australian Prudential Regulation Authority (**APRA**);
- (b) the Australian Federal Police (AFP);
- (c) the Australian Commissioner of Taxation, the Commissioner of the Australian Charities and Not-for-profits Commission (ACNC), the Inspector-General of Taxation, or the Tax Practitioners Board, in respect of tax-related misconduct; or
- (d) a legal practitioner for the purpose of obtaining legal advice or legal representation,

or if it is reasonably necessary to disclose information for the purposes of an investigation, provided their identity is not disclosed and all reasonable steps are taken by National Intermodal to reduce the risk that they will be identified.

It is an offence for a person to identify an Eligible Whistleblower or disclose information in a report about a "disclosable matter" made by them that is likely to lead to their identification, other than as set out above. Reports can also be made anonymously and still be protected under the Corps Act.

Non-victimisation: National Intermodal protects people from detriment caused because they or another person raised a concern or plan to raise a concern. National Intermodal does not tolerate anyone threatening to cause or causing detriment to you because of a desire or decision to raise a

concern. Doing so is taken seriously by National Intermodal and may lead to disciplinary action.

In certain circumstances, these protections will also be enforceable under the Corps Act or Tax Act (where a report relates to tax-related misconduct). Under this legislation, it is an offence for a person to engage in conduct (or threaten to engage in conduct) that causes detriment to you (or another person) if:

- (a) that person believes or suspects that you (or another person) made, may have made, proposes to make, or could make a disclosure that qualifies for protection, and
- (b) the belief or suspicion is the reason (or part of the reason) for the conduct.

Where these protections apply, you are also protected from liability for making the report (either by way of civil, criminal or administrative legal proceedings, or contractual or other remedies being sought against you). Further, information you disclose in a report made to a regulator or Commonwealth authority cannot be used in legal proceedings against you (except for proceedings in relation to giving false information). However, you will not be granted immunity from the consequences of any misconduct you have engaged in that is revealed by your report (including, but not limited to, any disciplinary action).

2. When will I be protected?

National Intermodal provides protections to people who raise disclosures pursuant to this Policy, as set out in this Policy.

National Intermodal also provides these protections to any Eligible Whistleblower who makes a disclosure that is a "disclosable matter" under the Corps Act (or Tax Act, where relevant) to Your Call, a Whistleblower Disclosure Officer, or another "eligible recipient" under law, which includes:

- (a) a director, officer or senior manager of National Intermodal;
- (b) an auditor, or a member of the audit team conducting an audit of National Intermodal;
- (c) an actuary of National Intermodal;
- (d) ASIC, APRA or, in the case of tax-related misconduct, the Australian Commissioner of Taxation, the Tax Practitioners Board, or the Inspector-General of Taxation;
- (e) a prescribed entity of which you are a member, for the purpose of obtaining assistance in relation to the disclosure of tax-related misconduct;
- (f) a legal practitioner, for the purpose of obtaining legal advice or legal representation in relation to the operation of Part 9.4AAA of the Corporations Act. It may be advisable to obtain independent legal advice prior to making a report about a "disclosable matter"; or

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

In limited circumstances, certain "public interest" or "emergency" disclosures made to journalists or parliamentarians are also protected by law. It is important that you understand the criteria for making a "public interest" or "emergency disclosure" before doing so. For example, you must have previously made a disclosure to ASIC, APRA or another prescribed body before you can make a "public interest" or "emergency" disclosure and, in the case of a "public interest" disclosure, at least 90 days must have passed since the previous disclosure. Eligible Whistleblowers, seeking to make public interest or emergency disclosures should refer to section 1317AAD of the Corps Act and should seek their own independent legal advice prior to disclosure to ensure protection is afforded in the specific circumstances.

You are encouraged to raise a disclosure with Your Call or a Whistleblower Disclosure Officer in the first instance, so that National Intermodal can be in a position to identify and address any wrongdoing as early as possible. However, you can qualify for protection regardless of which of the above eligible recipients you choose to raise a disclosure with. As set out in this Policy, National Intermodal takes any reports made under this Policy seriously and will treat such reports sensitively and confidentially.

3. What should I do if a protection is breached?

National Intermodal takes any breach of these protections seriously. Where you believe a breach has occurred, you should raise this with the Whistleblower Protection Officer (or, if they are implicated in your concern, with Your Call or a Whistleblower Disclosure Officer). An Eligible Whistleblower can also seek independent legal advice or, if there has been a suspected breach of confidentiality, lodge a complaint with a regulator, such as ASIC, APRA or the Australian Taxation Office, for investigation.

If you suffer detriment because a person believes or suspects that you or another person has, proposes to make, could make or may make a report that qualifies for protection under the Corps Act, you can also seek compensation and other remedies through the courts if you suffer loss, damage or injury because of the disclosure, including if National Intermodal fails to take reasonable precautions and exercise due diligence to prevent the detrimental conduct. You should seek legal advice if you are considering seeking such remedies.

4. Is anything not covered by the Whistleblower Protection Policy?

The Policy and the protections under law (including the Corps Act) generally do not apply to personal work-related grievances. These are reports which relate to your employment with National Intermodal and only have

implications for you personally. For example, a personal work-related grievance would include an interpersonal conflict between an Eligible Whistleblower and another employee, a decision about the engagement, transfer, or promotion of an Eligible Whistleblower, or a decision to suspend or terminate the engagement of an Eligible Whistleblower or otherwise discipline them. Instead, these matters should be reported in accordance with National Intermodal's Managing Workplace Grievances Policy

However, this Policy and the law can still apply in some circumstances, such as where your concern:

- (a) relates to a "disclosable matter" (see above);
- (b) has significant implications for National Intermodal;
- (c) relates to any detriment suffered by you, or which you are threatened with, for raising a concern;
- (d) relates to conduct where there is a breach of employment or other laws punishable by

imprisonment of 12 months or more, or the conduct represents a danger to the public; or

- (e) relates to misconduct beyond your personal circumstances.

If you seek legal advice or legal representation in relation to the operation of the whistleblowing provisions under the Corps Act, your disclosure will also remain protected as set out above and will not constitute a personal work-related grievance.

Where in doubt, you should make your report to a Whistleblower Disclosure Officer or Your Call and your disclosure will be dealt with under the right Policy.

5. What training does National Intermodal provide?

National Intermodal provides appropriate training to relevant officers and employees in relation to rights and obligations under this Policy.