



Australian Paper

a member of the Nippon Paper Group

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Australian Paper's Whistleblower Policy

*The Board of Directors of Paper Australia Pty Ltd (ABN 63 061 583 533) (the '**Company**') may vary this policy at any time. Any reference to this policy in contracts of employment refers to this policy as varied from time to time.*

1 INTRODUCTION

The Company and its related bodies corporate (**Australian Paper**) are committed to operating at the highest ethical and legal standards. This means that people who deal with Australian Paper must be able to raise genuine issues of concern, confident that those issues will be addressed professionally and confidentially.

2 AIMS AND PURPOSE

The aims of this policy are to encourage people to come forward if they have genuine concerns regarding improper conduct, and to ensure they have access to a confidential process by which they can report such matters. This will assist Australian Paper to meet its legal obligations, protect its employees and assets, and enhance its position as a good corporate citizen.

For the purpose of this policy, improper conduct is defined as:

- dishonest, unethical or illegal activity;
- any misconduct or improper state of affairs;
- misuse of Australian Paper resources;
- conduct that places the public or financial system in danger;
- conduct involving substantial risk to health and safety or the environment; or
- bullying or harassment.

3 WHO CAN MAKE A REPORT AND WHEN

Any current or former employee, supplier, officer, associated individual (or relative or dependant of any of those categories of persons) (**you**) may make a disclosure.

You are encouraged to disclose any actions or behaviour you believe involves improper conduct.

We encourage you to disclose matters of concern as early as possible. Australian Paper does not expect that you will be an expert on the law, nor should you conduct your own investigation. However, all reports must have a factual basis.

Where you are in doubt about whether a disclosure falls within this policy, you may discuss it informally and confidentially with the Company Secretary or General Manager Human Resources and Business Solutions Group (**BSG**).

4 HOW TO MAKE A REPORT

Normally, you should raise your concern with your immediate supervisor, a Senior Manager, Human Resources Manager or internal legal counsel, or your contact at Australian Paper (e.g. for supplier disclosures). However, there may be circumstances where you feel this is not the appropriate course or you feel uncomfortable doing so. In that case, Australian Paper has appointed an independent alert service (**Alert Service**) to receive allegations of improper conduct.

You can contact the Alert Service by:

- calling 1300 668 759 and leaving a voice message; or
- emailing alert@ilm.net.au

Upon receipt of a disclosure, the Alert Service will provide a report to Australian Paper of the matters raised by you, while preserving your anonymity (unless you consent to your name being disclosed). The matters raised by you will then be investigated by Australian Paper in accordance with this policy (see Section 5 below).

While you may make a report anonymously, we encourage you to identify yourself to assist with the investigation.

Disclosures to certain external persons are also protected by law. If you are unsure to whom you may make a disclosure, you may discuss it with the Alert Service.

5 WHAT HAPPENS WHEN I MAKE A REPORT

Upon receipt of a disclosure, it will usually be referred to the relevant company manager. For example, an allegation of fraud will be referred to the Chief Financial Officer and an allegation of harassment will be referred to the General Manager Human Resources and BSG.

However, where the relevant manager is, for whatever reason, unable to conduct an investigation impartially or effectively, or their involvement in the investigation may create a perception of bias, the CEO, COO or their nominee will appoint an independent 'Investigative Officer'.

The Investigative Officer may seek further information from you or other persons in the course of the investigation. For that reason, it will assist us if you identify yourself when making the disclosure. Nevertheless, anonymous disclosures will be treated no less seriously.

The exact nature and outcome of an investigation will depend on the disclosure and may involve consultation with or referral to external organisations such as the police or corporate regulators.

Your identity will be treated as strictly confidential and may only be disclosed:

- to a law enforcement authority;
- to a legal practitioner; or

- with your prior consent.

In addition, information that is likely to lead to you being identified may only be disclosed if reasonably necessary for the purposes of investigating the improper conduct.

We will work with you to minimise any risk that you will be identified as a result of the disclosure.

6 TREATMENT OF EMPLOYEES MENTIONED IN DISCLOSURES

Any employee mentioned in disclosures will be treated fairly. Where appropriate, the subject of any allegations will be informed of the allegations and provided with the opportunity to respond. If the findings of the investigation are that the allegation is substantiated, the relevant manager or Investigative Officer will work with Human Resources to review the appropriate next steps.

7 PROTECTION AND COUNSELLING FOR DISCLOSERS

Australian Paper subscribes to an Employee Assistance Program (EAP), which provides counsellors who can help you to deal with any concerns. For free, independent and confidential counselling, contact Assure toll free on 1800 808 374.

Where possible, we will provide regular feedback to you concerning the progress of an investigation and any action taken in relation to your disclosure.

You will not suffer any retaliation (including loss of job, demotion of role, loss of contracts or business, discrimination or any other form of victimisation) from Australian Paper as a result of your disclosure, provided you did not misuse the disclosure process (see Section 8 below).

8 MISUSE OF DISCLOSURE PROCESS

To receive the protection described in this policy, you must have reasonable grounds to suspect that the information you disclose concerns improper conduct. Any person found to have misused the disclosure process (e.g., by making a disclosure with the malicious intent of harming another person or organisation) may lose benefits available under this policy, and / or be subject to disciplinary or legal action.

9 REVIEW OF PROGRAM

Australian Paper will review the operation of this policy regularly to ensure that it meets its goals and remains effective.

10 AVAILABILITY OF THIS POLICY

An up-to-date version of this policy will be made available to our employees and officers on Australian Paper's internal intranet site and its external corporate website.

11 SUPPLEMENTARY DOCUMENTS

This policy supplements Australian Paper's Equal Opportunity in the Workplace, Bullying, Occupational Health and Safety, Anti-Bribery and Anti-Corruption policies as well as other company policies and procedures.