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1.0 Purpose

This whistleblower policy sets out:

- (a) how you can report the relevant conduct, including who to report it to;
- (b) how United will investigate the matters raised in a report;
- (c) what United will do to protect you if you make a report; and
- (d) details of special protections that may apply to whistleblowers who make certain disclosures under the Corporations Act.

2.0 Scope

This policy applies to all United directors, current and former employees, any temporary or contract staff, suppliers and employees of suppliers, partners and consultants and also any relative or dependant of people falling within those categories.

3.0 Definitions

UFAAS	United Forklift and Access Solutions
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4.0 Related Document Details

Document Index Code	Document Name

5.0 Responsibilities

Managers/Supervisors	<ul style="list-style-type: none">Ensure compliance with this policy.
Employees	<ul style="list-style-type: none">Complying at all times with the requirements of the policy.

6.0 Introduction

- 6.1 United Equipment Pty Ltd (UFAAS) is committed to conducting its operations and business activities with integrity, in compliance with all applicable laws and in accordance with the highest standards of ethical behaviour.
- 6.2 As an important part of this commitment, United encourages the reporting of unethical, illegal, fraudulent or otherwise undesirable conduct involving United and its people.
- 6.3 United will respect your rights to confidentiality and anonymity and to be protected from victimisation in the event you make a report in accordance with this whistleblower policy.

7.0 What can be reported?

- 7.1 If you know or reasonably suspect that illegal, unethical, fraudulent or undesirable conduct has occurred at United then we encourage you to report it.
- 7.2 Examples of what can be reported include, but are not limited to, conduct that:
- is dishonest, fraudulent or corrupt, including bribery;
 - is illegal, such as theft, violence, harassment or intimidation;
 - involves improper or misleading accounting or financial reporting practices;
 - is unethical or in breach of the United Code of Conduct or other internal policies;
 - involves unsafe work practices or poses a risk to health and safety or to the environment;
 - is dangerous, oppressive or discriminatory, including bullying or victimisation; or
 - may cause loss to United or damage its reputation or interests.
- 7.3 Importantly, this policy does not apply to disclosures that **concern ‘personal work- related grievances’**. Generally, these are grievances relating to an employee’s current or former employment that have implications for that person personally related grievances include an interpersonal conflict you have with another employee or where you are dissatisfied with employment conditions that are personal to you.
- 7.4 Annexure 1 outlines special protections for whistleblowers disclosing misconduct or an improper state of affairs or circumstances under the Corporations Act.

8.0 Who can you make a report to?

- 8.1 United encourages employees and contractors to raise matters of concern with your manager in the first instance, however we understand this may not always be possible or appropriate in the circumstances. Further, to be afforded the protections described in this policy your report must be validly made to eligible persons (as set out below in section 5.2 and Annexure 1 of this policy).
- 8.2 United has nominated the following team members to be Whistleblower Disclosure Officers and, assuming you are comfortable to do so, we request that you initially contact one of the following to raise your concerns:

Whistleblower Disclosure Officers:

General Counsel	Phone:	03 9566 0622
Elphinstone Group Peter Hansen	Email:	phansen@elphinstonegroup.com.au

Managing Director	Phone:	08 61669804
David Maxwell	Email:	dmaxwell@unitedequipment.com.au
Chief Financial Officer	Phone:	08 61669805
Craig Cutbush	Email:	ccutbush@unitedequipment.com.au

8.3 You may also raise your concern with any director, officer or senior manager of United, or send details by post to PO Box 624 Welshpool DC WA 6986, marked "Private and Confidential" to the attention of one of the Whistleblower Disclosure Officers.

8.4 While you may make a report anonymously, United encourages you to identify yourself so that we can better support and protect you. Anonymous reports may in some cases hinder our ability to properly investigate and deal with the reported conduct or to provide feedback and support to the reporter.

9.0 Investigations

9.1 United takes all reports under this policy seriously and will investigate all matters raised as soon as practicable after the disclosure has been made.

9.2 Investigations will differ depending on the particular disclosure; however, every investigation will be conducted in an objective, balanced and fair manner and otherwise as appropriate having regard to the nature of the matters disclosed and the circumstances under which the report is made.

9.3 Where appropriate United may appoint an external investigator to assist in the investigation of the matters raised. This may include sharing your details, which will be done with your consent.

9.4 Unless you wish to remain anonymous, United or its appointed investigator will contact you to discuss the investigation process in detail. Where it is appropriate, United will provide feedback to you regarding the progress and/or outcomes of the investigation (subject to confidentiality and privacy considerations, including in relation to those against whom claims may have been made).

9.5 If you make the report anonymously, United will conduct the investigation on the basis of the information that has been provided.

10.0 Protection for Whistleblowers

10.1 As a whistleblower, you will receive protection against detrimental conduct as a result of your disclosure, including protection from:

- dismissal;
- reduction in your position or duties;
- discrimination, harassment, intimidation or psychological harm; and
- any other damage, including to property, reputation, business or financial position.

10.2 If you make a disclosure, your identity will only be shared if:

- you give your consent to share that information; or
- the disclosure is allowed or required by law (for example, disclosure to a lawyer to get legal advice relating to whistleblowing laws).

10.3 In the case of information likely to identify you, if it is reasonably necessary to share the information for the purposes of an investigation, all reasonable steps will be taken to reduce the risk that you will be identified.

10.4 The non-identifying content of your disclosure may need to be shared in order to report a matter of significance to United's Board of Directors.

10.5 This policy will not protect you from the consequences of your own involvement in the conduct being reported, including from civil, criminal or administrative liability.

11.0 Responsibilities

11.1 United's obligations under this policy extend to those who are mentioned in disclosures, including those who have had allegations made against them.

11.2 United will afford procedural fairness to anyone who is the subject of an allegation or disclosure under this policy, subject to United's obligations under law and in protecting the confidentiality and privacy of others concerned.

- 11.3 United will ensure that all investigations are conducted in a fair and unbiased manner and comply with all legal requirements.
- 11.4 Reports under this policy may have serious consequences for United and the people who are the subject of the claims. You will be appropriately disciplined if you deliberately make a false or malicious report under this policy.

12.0 Breach of the Policy

- 12.1 A breach of this policy may be regarded as serious misconduct, leading to disciplinary action, which may include termination of employment or engagement.
- 12.2 A breach of this policy may also expose an individual to criminal and civil liability and could result in imprisonment or in the imposition of a significant financial penalty.

13.0 Availability and Review of Policy

- 13.1 This policy is available to all officers and employees of United by publication on United's internal network. It is also available on request, including to suppliers and other parties who may be eligible whistleblowers under the terms of this policy.
- 13.2 This policy operates alongside all other relevant United policies and nothing in this policy or any other United policy is intended to restrict your rights in accordance with any relevant law, regulation or other requirement.
- 13.3 This policy will be reviewed annually and will not be amended without the approval of United's Board of Directors.

14.0 Questions

Please direct any questions about this policy to the Elphinstone Group General Counsel or Chief Financial Officer.

Annexure 1 – Special Protections under the Corporations Act

The following criteria apply in order for disclosures to be protected under the Corporations Act.

1. WHISTLEBLOWER IDENTITY

The whistleblower must be one of the following:

- (a) an officer or employee of United;
- (b) a supplier of goods or services to United, or an employee of a supplier;
- (c) an associate of United, for example an officer of a related entity;
or
- (d) a relative, dependent or a dependent of a spouse of any of the people referred to in (a), (b) or (c).

2. RECIPIENT

The whistleblower (identified in 1 above) must make their report to one of the following:

- (a) a Whistleblower Disclosure Officer identified in section 5 of this policy;
- (b) an officer or senior manager of United or a related body corporate of United;
- (c) United's external auditor (or a member of the audit team);
- (d) the Australian Securities and Investments Commission (**ASIC**) or the Australian Prudential Regulation Authority (**APRA**); or
- (e) a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions of the Corporations Act.

There are also some very limited circumstances in which a whistleblower may make a report to a parliamentarian or journalist if grounds for a 'public interest' or 'emergency' disclosure exist. The Corporations Act contains numerous requirements for this type of disclosure to gain protection and we recommend you seek legal advice prior to considering making such a disclosure.

3. THE DISCLOSURE

The protections will apply to the whistleblower even if the information disclosed turns out to be incorrect, as long as the whistleblower has reasonable grounds to suspect that the disclosed information concerns *misconduct* or an *improper state of affairs* or *circumstances* in relation to United or a related body corporate of United.

Examples of misconduct or improper state of affairs or circumstances that the disclosure may relate to include:

- breaches of or offences against specific legislation, including the Corporations Act, which may include insider trading, insolvent trading, breach of continuous disclosure rules, failure to keep accurate financial records, falsification of accounts, failure of a director or other officer in their duties, including to act with the care and diligence a reasonable person would exercise, to act in good faith in the best interests of the company or failure to give notice of a material personal interest;
- offences against other laws of the Commonwealth that are punishable by imprisonment for a period of 12 months or more; or
- conduct that represents a danger to the public or to the financial system.

4. THE PROTECTIONS

If items 1, 2 and 3 above are satisfied, then the following protections under the Corporations Act apply to the whistleblower:

- (a) the whistleblower will be immune from any civil, criminal or administrative liability (including disciplinary action) for making the disclosure;
- (b) no contractual or other remedy may be enforced, and no contractual or other right may be exercised against, the whistleblower on the basis of the disclosure;
- (c) in some circumstances, the information disclosed by the whistleblower cannot be used against them in criminal proceedings or in proceedings for the imposition of a penalty;
- (d) the whistleblower will be protected from detrimental conduct, and anyone who causes or threatens detriment to the whistleblower or a person connected to the whistleblower because of the whistleblowing (or suspected whistleblowing) may be guilty of an offence and/or liable for damages;

- (e) a whistleblower's identity cannot be disclosed to a Court or tribunal except in circumstances where it is considered necessary; and
- (f) the confidentiality and anonymity of the whistleblower must be protected and it is an offence for a person receiving a report from a whistleblower to disclose the substance of the report or the identity of the whistleblower, without the whistleblower's consent, to anyone except ASIC, APRA, the Australian Federal Police or a legal practitioner for the purpose of obtaining legal advice or representation in relation to the report.

WHISTLEBLOWER POLICY



REVISION HISTORY

DOCUMENT DEVELOPMENT & APPROVAL

Document Owner: Craig Cutbush

Document Controller: Daniel Hudson

Reviewer: Craig Cutbush

Approved By: David Maxwell

DOCUMENT REGISTER

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DOCUMENT CONTROL

Version	Date	Author	Reason
01	06/01/2020	C. Cutbush	New UFAAS Policy

Document Control: Printed documents are uncontrolled documents as they may not necessarily reflect the up-to-date information and become obsolete when subsequent revisions have been completed. Electronic Controlled documents are available on UFAAS's Teams Site.

NOTE: This document can be reviewed and amended at any time at management's discretion. Staff will be advised of any changes to this procedure.

EMPLOYEE ACKNOWLEDGEMENT

I have read, understood and will adhere to the United Forklift and Access Solutions – **Whistleblower Policy** as detailed fully in this document.

Name: _____ Signature: _____ Date: _____