

NOJA POWER[®]

NOJA Power Switchgear Pty Ltd

Whistleblower Policy

Dated: 04/09/2020

Revision History

Rev	Author	Date	Comment
0	Neil O'Sullivan	04/09/2020	Initial release

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Contents

1. Introduction	1
2. Qualifying for whistleblower protection	1
3. Quick guide to this policy	2
4. Eligible Whistleblowers	2
5. How can Eligible Whistleblowers make a Protected Disclosure.	2
5.1 Who can disclosures be made to?	2
5.2 How to make a Protected Disclosure?.	3
5.3 Disclosure of identity	3
6. Protected Disclosures	3
6.1 Examples of disclosures which may qualify for protection	3
6.2 Further examples of disclosures which may qualify for protection.	4
6.3 External Disclosures	4
6.4 What type of Information should be disclosed?.	5
7. How the Company will support and protect Eligible Whistleblowers	5
7.1 Primary protections.	5
7.2 Detrimental Conduct	7
7.3 Other Protections.	8
8. What happens after an investigation?	8
9. Information on further protections available under the Australian Laws	9
10. Ensuring fair treatment of employees mentioned in Protected Disclosures	9
11. Availability of this Policy	9
12. Additional Information	10
13. Breach	10
14. Administration	11
15. Whistleblower protections under the Taxation Administration Act	11
15.1 Eligible Tax Whistleblower.	11
15.2 Eligible Tax Recipient	11
15.3 Protected Tax Disclosure	12
15.4 Report to Commissioner of Taxation	12
15.5 Protections under the Taxation Administration Act	12
15.6 Confidentiality	12

Whistleblower Policy

1. Introduction

NOJA Power Switchgear ACN 099 412 807 (the **Company**) and each of its subsidiaries (together, the **Group** and each a **Group Member**) are committed to conducting business with honesty and integrity. As part of this commitment, the Group will honour its obligation to protect from retaliation all eligible whistleblowers who come forward.

This whistleblower policy (Policy) is an important tool for helping each Group Member identify wrongdoing that may otherwise not be disclosed unless there is a safe and secure means for disclosing misconduct. The Policy applies to the operations of each Group Member globally and all employees, officers, contractors and associates of any Group Member.

The Policy is designed to:

- a. encourage people to speak-up if they become aware of potential wrongdoing;
- b. ensure individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported;
- c. ensure disclosures of wrongdoing are dealt with appropriately and on a timely basis;
- d. provide transparency around the Group's framework for receiving, handling and investigating disclosures;
- e. explain the protections available to eligible whistleblowers;
- f. help deter wrongdoing in line with the Company's risk management and governance framework;
- g. support the Group's values, code of conduct and culture of compliance;
- h. support the Group's long-term sustainability and reputation by creating a healthier and safer work environment;
- i. provide information regarding the rights and obligations of employees, contractors, and other personnel of the Company under the Australian Corporations Act 2001 (Cth) (the **Australian Laws**); and
- j. provide information regarding the special protections for whistleblowers under the **Taxation Administration Act 1953** (Cth) (Taxation Administration Act) (refer to section 15).

All employees, officers, contractors, and associates of any Group Member have a responsibility to help detect, prevent and report instances wrongdoing. The Company encourages employees and non-employees to speak-up and raise concerns about wrongdoing without fear of retaliatory action.

If there is any inconsistency between the terms of this Policy, and any other Group policy, this Policy will prevail to the extent of the inconsistency.

The Company may add addendums to this Policy to the extent there are particular additional requirements in any relevant jurisdiction.

2. Qualifying for whistleblower protection

Under the Australian Laws, and under the express terms of this Policy for whistleblowers outside of Australia, whistleblowers are entitled to certain protections if they satisfy all of the following criteria:

- a. the person must be an **Eligible Whistleblower** (see section 4);
- b. the person must make a disclosure to an **Eligible Recipient** (see section 5); and

- c. that disclosure must be a Protected Disclosure, that is, it must be a disclosure of information made where there are reasonable grounds to suspect that such information concerns misconduct or an improper state of affairs about the Company or another Group Member (see section 6).

Information about the protections that are available to whistleblowers who qualify for protection is contained in sections 7 and 8 of this Policy.

3. Quick guide to this policy

A quick guide to this Policy is included at **Annexure A**. It is designed to assist potential whistleblowers understand whether they are eligible for the legislative protections under the Australian Laws, and, if they are eligible, what those protections entail.

4. Eligible Whistleblowers

Although Australian legislative whistleblower protections will only be available to Eligible Whistleblowers, the Company encourages any person with information about potential misconduct to speak-up about such misconduct, and all Eligible Whistleblowers will be protected by the express terms of this Policy, regardless of their country of residence. Under the Australian Laws, the following individuals may be an **Eligible Whistleblower** in relation to the Company and each Australian subsidiary:

- a. all officers (within the meaning of the Australian Laws) of the Company and each Australian subsidiary;
- b. all employees of the Company and each Australian subsidiary (including, but not limited to, current and former employees who are permanent, part-time, fixed-term or temporary, interns, secondees, managers, and directors);
- c. an employee (whether paid or unpaid) of any organisation that supplies goods or services to the Company and each Australian subsidiary (including, but not limited to, current and former contractors, consultants, service providers and business partners);
- d. any individual who supplies goods or services to the Company and each Australian subsidiary; and
- e. any associate of the Company and each Australian subsidiary (as defined under the Australian Laws).

A relative or dependent of any of the individuals mentioned above may also be an Eligible Whistleblower. In the future, the Australian Laws (and regulations) may also prescribe further types of individuals who qualify as Eligible Whistleblowers. This Policy is subject to amendment in the event of changes in the Australian Laws.

5. How can Eligible Whistleblowers make a Protected Disclosure?

5.1 Who can disclosures be made to?

An Eligible Whistleblower is entitled to make a Protected Disclosure to any of the following **Eligible Recipients**:

- a. an officer or senior manager of any Group Member;
- b. an auditor or member of an audit team conducting an audit of any Group Member;
- c. an actuary of any Group Member; and
- d. a person authorised by the Company to receive Protected Disclosures.

In addition, Eligible Whistleblowers can also make Protected Disclosures to ASIC, APRA, an Australian legal practitioner or to other Australian regulators (**Regulatory Bodies and Other External Parties**). The Company recommends that Eligible Whistleblowers review the whistleblowing information provided by Regulatory Bodies and Other External Parties including, but not limited to, ASIC Information Sheet 239 and APRA's Public Interest Disclosure Policy.

Disclosures made to legal practitioners for the purpose of obtaining legal advice or legal representation in relation to the operation of whistleblower provisions under the Australian Laws are protected (even in the event that the Australian legal practitioner concludes that a disclosure does not relate to a 'disclosable matter').

5.2 How to make a Protected Disclosure?

Eligible Whistleblowers may make a disclosure to any of the people mentioned in section 5.1 at any time. However, Eligible Recipients should determine whether the location and time are appropriate for the disclosure comfortably and for ensuring the discloser is protected. If an Eligible Whistleblower wishes to make a disclosure (or talk to someone about whether or not they should make a disclosure), the Group encourages them to discuss the matter privately with one of the following recipients who are all authorised by the Company to receive Protected Disclosures under the Australian Laws relating to any Group Member:

Authorised Recipient
Neil O'Sullivan, Chief Executive Officer
Quynh Anh Le, Group Finance Director
Oleg Samarski, Group Quality & Service Director
Jay Manne, Group Engineering Director

5.3 Disclosure of identity

In making a Protected Disclosure, Eligible Whistleblowers are not required to disclose their identity. This includes in any Protected Disclosure that is made within the Group. Eligible Whistleblowers may adopt a pseudonym for the purpose of their disclosure. This may be appropriate in circumstances where the Eligible Whistleblower's identity is known to their supervisor but the Eligible Whistleblower prefers not to disclose their identity.

To assist in the investigation of the matter, the Group strongly encourages all Eligible Whistleblowers to disclose as much information as possible. The more information provided, the better the Group will be armed to investigate and act on a Protected Disclosure.

6. Protected Disclosures

Employees of any Group Member should feel free to talk with the Human Resources Department or their manager at any time about day to day work-related matters. However, only certain types of disclosures qualify as a Protected Disclosure and receive the protections of this Policy and under the Australian Laws.

To qualify, a disclosure must be a Protected Disclosure.

A **Protected Disclosure** is a disclosure of information that is made where the Eligible Whistleblower has reasonable grounds to suspect that such information concerns misconduct or an improper state of affairs or circumstances in relation to a Group Member.

6.1 Examples of disclosures which may qualify for protection

A Protected Disclosure can include the disclosure of information made where the Eligible Whistleblower has reasonable grounds to suspect that such information indicates that any Group Member, or any officer or employee of a Group Member, has engaged in conduct which:

- a. represents a danger to the Australian public or the Australian financial system or which is prescribed by regulations for the purposes of the Australian Laws;
- b. constitutes an offence against, or a contravention of any of the following laws:
 - i. Corporations Act 2001 (Cth);
 - ii. Australian Securities and Investments Commission Act 2001 (Cth);
 - iii. Banking Act 1959 (Cth);

- iv. Financial Sector (Collection of Data) Act 2001 (Cth);
 - v. Insurance Act 1973 (Cth);
 - vi. Life Insurance Act 1995 (Cth);
 - vii. National Consumer Credit Protection Act 2009 (Cth);
 - viii. Superannuation Industry (Supervision) Act 1993 (Cth); or
- c. any instrument or regulation made under any of the above laws; or
 - d. constitutes an offence against any law of the Commonwealth of Australia which is punishable by imprisonment for a period of 12 months or more.

6.2 Further examples of disclosures which may qualify for protection

A Protected Disclosure can include the disclosure of information relating to the following types of wrongdoing:

- a. illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property;
- b. fraud, money laundering and misappropriation of funds;
- c. offering or accepting a bribe;
- d. financial irregularities;
- e. failure to comply with, or breach of, legal or regulatory requirements; and
- f. engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure.

This list is not exhaustive, and anyone with information about potential wrongdoing in or affecting the Group is encouraged to disclose it to an Eligible Recipient. Under the Australian Laws, Protected Disclosures can relate to wrongdoing that may not involve a contravention of a particular law. For example, the disclosure of information that indicates a significant risk to public safety or the stability of, or confidence in, the financial system could be a Protected Disclosure even if it does not involve a breach of a particular law.

6.3 External Disclosures

Under the Australian laws, an Eligible Whistleblower may make a disclosure to Australian journalists or a Member of Parliament (known as an External Disclosure) in certain circumstances. **External Disclosures** can only be made where:

- a. a Protected Disclosure has already been made to a regulatory body (such as ASIC, APRA or another Commonwealth body prescribed by regulation), but the Eligible Whistleblower has no reasonable grounds to believe that any action is being taken to address the conduct or state of affairs in question;
- b. at least 90 days have passed since the Protected Disclosure was made;
- c. the Eligible Whistleblower has reasonable grounds to believe that it would be in the public interest for a further disclosure to be made, or alternatively, that the disclosure concerns a 'substantial and imminent danger' to the health or safety of a person or to the natural environment; and
- d. before making the External Disclosure, the Eligible Whistleblower first gives the regulatory body written notice, that includes sufficient information to identify the previous disclosure and states the discloser's intention to make an External Disclosure.

In relation to disclosure concerning a 'substantial or imminent danger' to the health or safety of a person or to the natural environment, the extent of the information disclosure should be no greater than is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.

The consequences of an Eligible Whistleblower making a non-protected External Disclosure can be significant and detrimental for the Group and/or the whistleblower himself or herself. As such, the Company strongly encourages any potential Eligible Whistleblowers to talk to a senior manager, a member of the human resources team, or their legal advisor about the protections and process applicable under the Australian Laws before making an External Disclosure.

6.4 What type of Information should be disclosed?

If you are considering making a whistleblower disclosure, you should gather as much information as possible (within the bounds of the law) about the misconduct or state of affairs in question. Where possible, you should endeavour to include information about:

- a. the identity of any director, employee, officer, contractor or other person involved;
- b. the nature of the allegations;
- c. the date when such misconduct or state of affairs occurred;
- d. the involvement of any other director, employee, officer, contractor or other person;
- e. any witnesses; and
- f. the location of any evidence (such as documentation or electronic data)

7. How the Company will support and protect Eligible Whistleblowers

7.1 Primary protections

Where a Protected Disclosure qualifies for protection under the Australian Laws, the relevant Group Member will apply the following protections when responding to or investigating the disclosure:

Right to Confidentiality

The Australian Laws require that:

- a. all employees and officers of the Group Member (and anyone else who indirectly obtains the identity of an Eligible Whistleblower) must take all reasonable steps to maintain the anonymity of an Eligible Whistleblower. It is illegal for a person to identify an Eligible Whistleblower, or disclose information that is likely to lead to the identification of the Eligible Whistleblower outside the exceptions set out in paragraph (c);
- b. the Group Member takes all steps possible to keep confidential the Eligible Whistleblower's identity, including any information that is likely to identify him/her during the investigation process, unless:
 - i. the information does not include the discloser's identity;
 - ii. the Group Member removes information relating to the discloser's identity or other information that is likely to lead to the identification of the discloser; and
 - iii. it is reasonably necessary for investigating the issues raised in the disclosure; and
- c. a person cannot disclose the identity of a discloser of information that is likely to lead to the identification of an Eligible Whistleblower unless the disclosure is made to ASIC, APRA, a member of the Australian Federal Police, a legal practitioner, to a body prescribed by regulations or with the consent of the Eligible Whistleblower.

The Group has implemented the following measures and mechanisms for protecting the confidentiality of an Eligible

Whistleblower's identity:

- a. where possible, all personal information or reference to the Eligible Whistleblower will be redacted;
- b. where possible, the Eligible Whistleblower will be contacted to help identify certain aspects of their Protected Disclosure that could inadvertently identify them;
- c. Protected Disclosures will be handled and investigated by qualified staff;
- d. all paper and electronic documents relating to Protected Disclosures will be stored securely;
- e. access to all information relating to a Protected Disclosure will be limited to those directly involved in managing and investigating the disclosure;
- f. only a restricted number of people who are directly involved in handling and investigating a Protected Disclosure will be made aware of an Eligible Whistleblower's identity (subject to their consent) or information that is likely to lead to the identification of the Eligible Whistleblower;
- g. communications and documents relating to the investigation of a Protected Disclosure will not to be sent to an email address or to a printer that can be accessed by other staff; and
- h. each person who is involved in handling and investigating a Protected Disclosure will be reminded about the confidentiality requirements, including that an unauthorised disclosure of an Eligible Whistleblower's identity may be a criminal offence.

Investigation into Protected Disclosures

The Group will investigate the matters raised in the Protected Disclosure to determine whether any misconduct has occurred:

- a. an independent investigation will be conducted in a timely manner. The length of time required to undertake the investigation will, of course, depend upon the nature of the allegations. The Group will consider the following factors once it is determined that an investigation will take place:
 - i. the nature and scope of the investigation;
 - ii. the persons within or outside the Group that should lead the investigation;
 - iii. the nature of any technical, financial or legal advice that may be required to support the investigation; and
 - iv. the timeframe for the investigation;
- b. the Group acknowledges that certain limitations to the Group's investigation process may arise (for example, if a disclosure is made anonymously and the Eligible Whistleblower has refused to provide or has not provided a means of contacting them);
- c. if the Protected Disclosure has been made by someone who has disclosed his or her identity, the Group will, where possible, keep the Eligible Whistleblower updated on the progress of the investigation. The extent to which this will be possible will depend upon the circumstances of the disclosure, including any obligations of confidentiality or legal privilege that arise;
- d. where the investigations identify serious criminal conduct, the Group will work with the police, regulators, or other authorities (as appropriate) who may pursue their own independent investigations; and
- e. the Company is committed to ensuring that Eligible Whistleblowers will be provided with regular updates, if the Eligible Whistleblower can be contacted (including through anonymous channels). The frequency and timeframe of these updates may vary depending on the nature of the Protected Disclosure.

If an Eligible Whistleblower who has made a Protected Disclosure has any questions about his or her Protected Disclosure or the investigation of a Protected Disclosure, he or she is encouraged to contact the Company's Human Resources Department

or the person to whom he or she made the Protected Disclosure. Employees may also contact the legal team to discuss any matters detailed in this Policy.

7.2 Detrimental Conduct

What is detrimental conduct?

- a. The Australian Laws require that a person cannot engage in conduct that causes detriment (as detailed below) to an Eligible Whistleblower (or another person) in relation to a Protected Disclosure if:
 - i. the person believes or suspects that the discloser (or another person) made, may have made, proposes to make or could make a disclosure that qualifies for protection; and
 - ii. the belief or suspicion is the reason, or part of the reason, for the conduct.
- b. A person also cannot make a threat to cause detriment to an Eligible Whistleblower (or another person) in relation to a Protected Disclosure. A threat may be express or implied, or conditional or unconditional. An Eligible Whistleblower (or another person) who has been threatened in relation to a Protected Disclosure does not have to actually fear that the threat will be carried out.

What to do if you suffer from detrimental conduct?

- a. The Group is committed to ensuring that whistleblowers are not subjected to detrimental conduct. The Group takes this very seriously. The meaning of 'detrimental conduct' will vary depending on the particular circumstances and the position of the whistleblower in relation to the Group. However, it may include conduct which causes, or threatens to cause:
 - i. the dismissal of an Eligible Whistleblower due to his or her Protected Disclosure (or because the employee intends to or might make such a disclosure);
 - ii. the injury of an Eligible Whistleblower in his or her employment;
 - iii. the alteration of an Eligible Whistleblower's position or duties to his or her disadvantage;
 - iv. discrimination between an Eligible Whistleblower and other employees at the Company;
 - v. harassment or intimidation;
 - vi. harm or injury, including psychological harm;
 - vii. damage to a person's property;
 - viii. harm to a person's reputation; and/or
 - ix. damage to a person's business or financial position.
- b. All employees and non-employees of the Group should be aware that certain actions are not detrimental conduct. This includes, but is not limited to:
 - i. administrative action that is reasonable for the purpose of protecting an Eligible Whistleblower from detriment (for example, moving an Eligible Whistleblower who has made a Protected Disclosure about their immediate work area to another office to prevent them from detriment); and
 - ii. managing an Eligible Whistleblower's unsatisfactory work performance, if the action is in line with the Group's performance management framework.

How will the Company protect Eligible Whistleblower's from detrimental conduct?

The Group has implemented measures and mechanisms for protecting Eligible Whistleblower from detrimental conduct including:

- a. processes for ensuring that management are aware of their responsibilities to maintain the confidentiality of a Protected Disclosure, address the risks of isolation or harassment, manage conflicts and ensure fairness when managing the performance of, or taking other management action relating to an Eligible Whistleblower;
- b. processes for assessing the risk of detriment against an Eligible Whistleblower and other persons;
- c. strategies to help an Eligible Whistleblower minimize and manage stress, time or performance impacts, or other challenges resulting from the Protected Disclosure or its investigation;
- d. interventions for protecting an Eligible Whistleblower if detriment has already occurred.

You should tell an Eligible Recipient if you are concerned about being victimized or are suffering from detrimental conduct because you have made a Protected Disclosure. Where applicable, you should consider contacting regulatory bodies such as ASIC, APRA or the ATO if you believe you have suffered detriment.

7.3 Other Protections

The Group may offer other protections (not mentioned above) to Eligible Whistleblowers or take further steps to prevent any detrimental conduct. Any further steps or protections will be determined by the Group as appropriate, depending upon the nature of the potential misconduct and the people involved. Such protections may include, at the Group's discretion:

- a. monitoring or managing the behaviour of other employees;
- b. relocating employees (which may include the people alleged to have been involved in the potential misconduct) to a different division, group or office;
- c. offering a leave of absence or flexible workplace arrangements to Eligible Whistleblowers while a matter is under investigation;
- d. taking steps to rectify any detriment that may have been suffered; and/or
- e. taking disciplinary action against any other employees or persons involved in victimizing or causing detriment to an Eligible Whistleblower.

8. What happens after an investigation?

The results of any investigation into a Protected Disclosure will be recorded in writing in a formal internal report that will be confidential and is the property of the Group. The outcome of any such investigation will be reported to the Board of the Company.

The method for documenting and reporting the findings of any investigation will depend on the nature of the Protected Disclosure.

Eligible Whistleblowers will generally be informed of the investigation outcome. In some circumstances it may not be appropriate to provide Eligible Whistleblowers with this information, in which case the information will not be shared.

The formal report recording the results of an investigation will not be provided to an Eligible Whistleblower or any other person subject to an investigation.

9. Information on further protections available under the Australian Laws

In addition to the protections provided by the Group, as detailed above in this Policy, there are further protections available under the Australian Laws.

Orders for compensation may be available through the Australian court system, and can be made against any person who has caused (or threatened to cause) detriment to another person who has, or is believed to have, made a Protected Disclosure. The Group encourages Eligible Whistleblowers to seek independent legal advice in relation to compensation and other remedies. Generally, an Eligible Whistleblower can seek compensation and other remedies through the courts if:

- a. they suffer loss, damage or injury because of a Protected Disclosure; and
- b. the Group failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

Eligible Whistleblowers who qualify for protection under the Australian Laws cannot be subject to any civil, criminal, or administrative liability (including disciplinary action) for making the Protected Disclosure. Importantly, however, this does not prevent a person from being the subject of criminal, civil, or administrative liability for conduct that is revealed by the disclosure.

Information revealing, or likely to lead to, the identification of an Eligible Whistleblower who qualifies for protection under the Australian Laws is not required to be disclosed to a Court or Tribunal, except where necessary under the Australian Laws or if the Court considers that it is in the interests of justice to do so.

These further protections are not administered by the Group. You should seek independent legal advice if you have any queries about the further protections available to Eligible Whistleblowers under the Australian Laws.

10. Ensuring fair treatment of employees mentioned in Protected Disclosures

Where a Protected Disclosure raises potential misconduct involving an employee, or group of employees, of the Group, the relevant Group Member will consider whether any disciplinary action is appropriate.

If the Group is considering taking disciplinary action against such employees, Australian law may require that the Group provide procedural fairness to such employees before it determines whether or not to take disciplinary action. In that regard:

- a. procedural fairness ordinarily involves the Group providing details of the alleged misconduct of such employees and giving such employees an opportunity to provide an explanation of the alleged misconduct;
- b. procedural fairness obligations can be difficult to comply with in circumstances where the Group is limited from disclosing the full nature of a Protected Disclosure by the confidentiality obligations that it owes Eligible Whistleblowers;
- c. in complying with such procedural fairness obligations, the Group will not breach an Eligible Whistleblowers' confidentiality. However, the Group will be required to provide as much information as is possible to employees to give them a fair opportunity to respond to allegations;
- d. the objective of any investigation is to determine whether there is enough evidence to substantiate or refute the matters reported; and
- e. the Group may contact Eligible Whistleblowers to request their consent to provide additional confidential information to employees accused of misconduct. In such circumstances the group encourages Eligible Whistleblowers to provide their consent because the Group may be limited in the allegations that it can fairly put to employees who are alleged to have been involved in misconduct. This could have the effect of limiting any disciplinary actions available to the Group against such employees for alleged misconduct.

11. Availability of this Policy

This Policy is made available to all employees of the Company and to external parties such as contractors, suppliers and associated parties (who may meet the definition of an Eligible Whistleblower) via the Company's intranet and internet websites.

Additionally, the Group will provide training to all of its employees about this Policy and the types of misconduct which may qualify as a Protected Disclosure under the Australian Laws.

12. Additional Information

This Policy only provides protections to Eligible Whistleblowers where they make a Protected Disclosure in the manner set out above.

If you wish to make complaints or disclosures about matters which are not Protected Disclosures, such as personal work-related grievances, the Group may elect not to treat such complaints or disclosures in accordance with the terms of this Policy. This is consistent with the Australian Laws, which provide that disclosures of information about 'personal work-related grievances' do not qualify for whistleblower protection as a Protected Disclosure. In this regard:

- a. a disclosure will be about a personal work-related grievance if it purely relates to the discloser's employment, or former employment, and has, or tends to have, implications for the discloser personally, but do not:
 - i. have any other significant implications for the Company (or another entity); or
 - ii. relate to the disclosure of information that is not a Protected Disclosure under section 6 of this Policy;
- b. examples of 'personal work-related grievances' include:
 - i. an interpersonal conflict between the discloser and another employee;
 - ii. a decision relating to the engagement, transfer or promotion of the discloser;
 - iii. a decision relating to the terms or conditions of the discloser's engagement; or
 - iv. a decision to suspend, terminate, or discipline the discloser;
- c. a personal work-related grievance may still qualify for protection if:
 - i. it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (mixed report);
 - ii. a Group Member has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the discloser's personal circumstances;
 - iii. the discloser suffers from or is threatened with detriment for making a disclosure; or
 - iv. the discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the Australian Laws.

Notwithstanding the above, disclosures that have significant implications for a Group Member will not be considered 'personal work-related grievances'.

Any complaints about matters which are not Protected Disclosures will be dealt with in accordance with the Group's other policies and procedures, as may be in place from time-to-time. The Group encourages employees and non-employees to seek independent legal advice about their rights and protections under employment and contract law, and to resolve personal work-related grievances.

13. Breach

A breach of the protections provided by the Group in connection with this Policy will be treated as a serious disciplinary matter.

In the event of a breach or suspected breach of this Policy by a Group Member, or its representatives (including, but not limited to, a breach or suspected breach of the confidentiality protections), the discloser should immediately lodge a complaint with the Human Resources Manager.

It is expected that individuals making any disclosures under this Policy will have reasonable grounds to suspect the information being disclosed is true, and a discloser will not be penalised if the information turns out to be incorrect. However, false reports can have a significant impact on the reputation of the Group and its employees. Any deliberately false reporting under this Policy, or otherwise, will be treated as a serious disciplinary matter.

14. Administration

If you have any questions about this Policy, please feel free to contact the Company's CEO at any time.

15. Whistleblower protections under the Taxation Administration Act

The Taxation Administration Act provides special protection for certain types of disclosures about a breach of any Australian tax law by a Group Member or misconduct in relation to the Group's tax affairs if:

- a. an eligible whistleblower under the Taxation Administration Act (**Eligible Tax Whistleblower**);
- b. makes a disclosure to an eligible recipient (Eligible Tax Recipient);
- c. that disclosure is a protected disclosure (Protected Tax Disclosure), namely it discloses information where there are reasonable grounds to suspect that the information concerns misconduct or an improper state of affairs or circumstances in relation to the tax affairs of a Group Member; and
- d. if the report is made to the Commissioner of Taxation, the whistleblower considers that the information may assist the Eligible Tax Recipient to perform functions or duties in relation to the tax affairs of a Group Member or its associates (within the meaning of section 318 of the Income Tax Assessment Act 1936 (Cth)).

15.1 Eligible Tax Whistleblower

The following individuals may be an Eligible Tax Whistleblower under the Taxation Administration Act:

- a. an officer of a Group Member;
- b. an employee of a Group Member;
- c. any individual who supplies goods and services to a Group Member;
- d. an employee of any organization that supplies goods and services to a Group Member; and
- e. an individual who is an associate of a Group Member; and

A relative or dependent of any of the individuals mentioned above may also be an Eligible Tax Whistleblower.

15.2 Eligible Tax Recipient

The following individuals may be an Eligible Tax Recipient under the Taxation Administration Act:

- a. an officer or senior manager of the relevant Group Member;
- b. an auditor or member of an audit team conducting an audit of the relevant Group Member;
- c. a registered tax agent or BAS agent who provides tax or BAS services to the relevant Group Member;
- d. any other employee or officer of the relevant Group Member who has functions or duties relating to the tax affairs of that Group Member; or

- e. a person authorized by the relevant Group Member to receive disclosures.

In addition, an Eligible Tax Whistleblower can also make a Protected Tax Disclosure to the Commissioner of Taxation or an Australian lawyer.

15.3 Protected Tax Disclosure

A Protected Tax Disclosure is a disclosure of information that is made where:

- a. the Eligible Tax Whistleblower has reasonable grounds to suspect that the information being disclosed concerns misconduct, or an improper state of affairs or circumstances in relation to the tax affairs of the Group Member or its associates; and
- b. considers that the information may assist the Eligible Tax Recipient to perform functions or duties in relation to the tax affairs of the relevant Group Member or its associate.

15.4 Report to Commissioner of Taxation

An Eligible Tax Whistleblower may make a Protected Tax Disclosure to the Commissioner of Taxation if the Eligible Tax Whistleblower considers that the information may assist the Commissioner of Taxation to perform functions or duties under a taxation law in relation to the relevant Group Member or its associates.

15.5 Protections under the Taxation Administration Act

The Taxation Administration Act provides the following protections in respect of Protected Tax Disclosures:

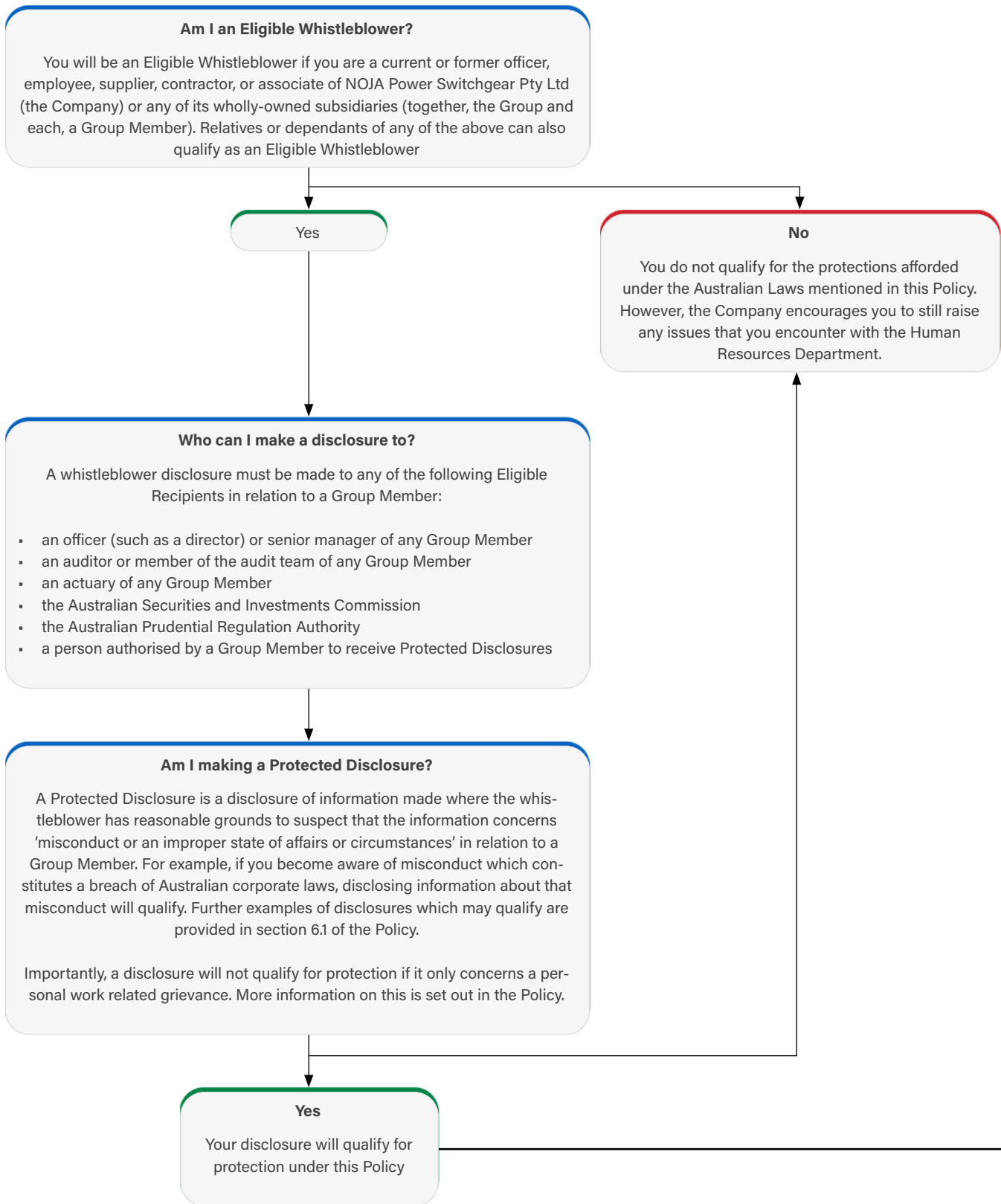
- a. Eligible Tax Whistleblowers cannot be subject to any civil, criminal, or administrative liability (including disciplinary action) for making a Protected Tax Disclosure (subject to certain exceptions);
- b. no contractual or other remedy may be enforced, and no contractual or other right may be exercised, against the Eligible Tax Whistleblower on the basis of the disclosure;
- c. where the disclosure was made to the Commissioner of Taxation, the reported information is not admissible against the Eligible Tax Whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, except where the proceedings are concerned with whether the information is false;
- d. orders for compensation may be available through the Courts and can be made against any person who has caused (or threatened to cause) detriment to another person who has, or is believed to have, made a Protected Tax Disclosure.
- e. unless the Eligible Tax Whistleblower has acted unreasonably, a whistleblower cannot be ordered to pay costs in any legal proceedings in relation to a report; and
- f. the person receiving the report commits an offence if they disclose the substance of the report or the Eligible Tax Whistleblower's identity, without the Eligible Tax Whistleblower's consent, to anyone except the Commissioner of Taxation, the Australian Federal Police or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

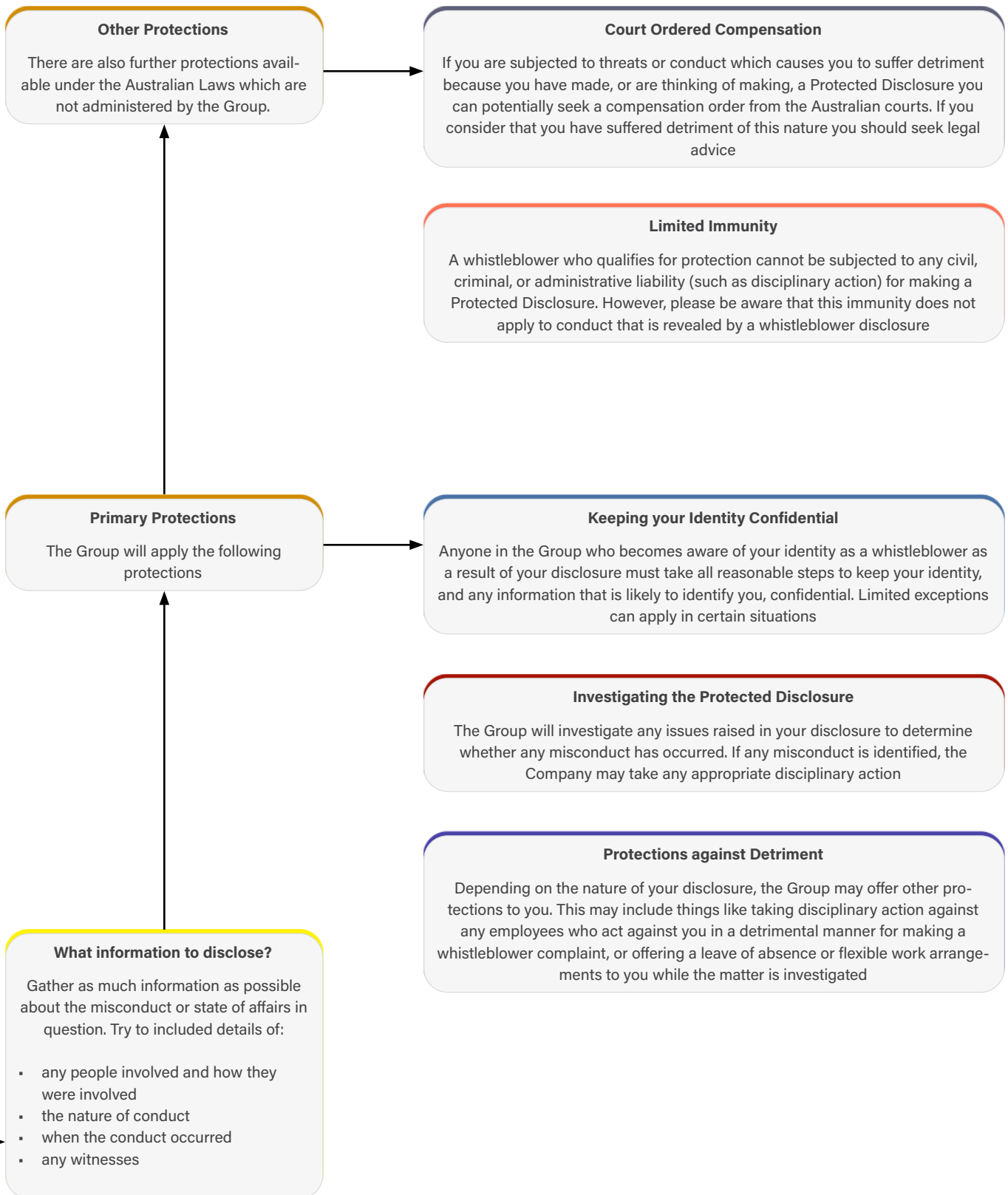
15.6 Confidentiality

If a report is made, the identity of the discloser must be kept confidential unless an exception applies under the Taxation Administration Act.

Annexure A

Whistleblower Policy: Quick Guide





NOJA POWER AUSTRALIA

CORPORATE OFFICE AND FACTORY

16 Archimedes Place, Murarrie, Brisbane Queensland, Australia 4172.

Phone: +61 (7) 3907 8777, Fax: +61 (7) 3399 6777, Email: sales@nojapower.com.au

www.nojapower.com.au

NOJA POWER BRAZIL

OFFICE AND FACTORY

NOJA Power do Brasil Ltda, Avenida Pierre Simon de Laplace, 965A Techno Park – Campinas – SP, Brasil

Phone: +55 (19) 3283 0041, Fax: +55 (19) 3283 0041, Email: vendas@nojapower.com.br

www.nojapower.com.br

NOJA POWER USA

SALES OFFICE

NOJA Power LLC, Office: 333 SE 2nd Ave., Suite 2053, Miami, FL 33131, United States of America

Phone: +1.484-515-4880, Email: sales@nojapower.com

www.nojapower.com

NOJA POWER UK

SALES OFFICE

Smart Zone 5, Tredomen Innovation & Technology Centre, Tredomen Park, Ystrad Mynach Hengoed, South Wales, CF82 7FN, United Kingdom

Phone: +44 (0) 7805 352 502, Email: sales@nojapower.co.uk

www.nojapower.co.uk

NOJA POWER EUROPE

SALES OFFICE

NOJA Power Switchgear Pty Ltd, Sebastianstrasse 38, 53115, Poppenlendorf, Bonn, Germany

Phone: +49 (0) 228 8236 9408, Email: sales@nojapower.eu

www.nojapower.eu