

Whistleblower Policy

INTRODUCTION

ALS Limited (the Company) is committed to the highest standards of openness, probity and accountability. This policy aims to develop a culture where all staff are encouraged to raise concerns about poor or unacceptable practice or misconduct and can do so safely without fear of reprisal. This behaviour may include:

- a criminal offence
- bribery and corruption
- the breach of a legal obligation
- a miscarriage of justice
- financial impropriety
- a danger to the health or safety of any individual
- workplace harassment
- damage to the environment
- deliberate covering up of information tending to show circumstances of this kind

The exception is where the issue relates to a person's position within the company where it may be more appropriate to refer to the grievance procedure contained in the Company Employee Agreement, or the Diversity Policy and Workplace Bullying Harassment and Discrimination Policy which are provided in the employee induction information.

A member of staff raising a concern will not be expected to produce unquestionable evidence to support the case - this is the responsibility of the Company once it has been alerted to a potential problem. All that is required is that the member of staff has a genuine doubt and that the concern is raised in good faith. It is in the Company's best interests to be alerted to suspicious activity at the earliest possible opportunity.

SAFETY AND CONFIDENTIALITY

A whistleblower will not be regarded as a sneak or troublemaker. The Company recognises that a whistleblower usually only decides to express a concern after a great deal of thought. Provided the concern is raised in good faith, the member of staff will be offered the full support of ALS and will not be at risk of losing their job or suffering any form of reprisal for coming forward. It does not matter whether the suspicion proves to be unfounded or real. The Company will not tolerate the harassment or victimisation of anyone who raises a genuine concern and will deal with any such occurrences under the disciplinary and/or harassment procedure.

However, no such assurance will be offered to a member of staff who maliciously raises a matter which they know to be untrue or could not have reasonably thought it was true. This will be regarded as misconduct and will be dealt with through the disciplinary procedure. In an extreme case malicious allegations could give rise to legal action on the part of the person/s complained about.

The Company recognises that the whistleblower may not wish to be identified during the course of an investigation. In such circumstances, the Company will do everything possible to protect the member of staff's identity and will not disclose it without their consent. If it proves impossible to resolve the matter without revealing the whistleblower's identity, the investigating officer will discuss with them whether and how to proceed. In very few cases, it may not be possible to ensure complete confidentiality, for example if legal proceedings take place at a later stage, but the Company will do everything possible to support and protect the member of staff.

This policy encourages individuals to put their name confidently to any disclosures they make. Concerns expressed anonymously will still be investigated; however the process of investigation can be less thorough when it is unable to engage with the whistleblower directly.

PROCEDURE FOR REPORTING CONCERNS

Any member of staff who wishes to raise concerns under this policy should first speak to their supervisor or put the concern in writing to this person. If it is not appropriate - for any reason - to report to the supervisor, the member of staff may speak directly to a designated senior manager [chief risk officer, company secretary or the chief executive]. If the member of staff does not wish to be identified, they should say this at the first possible opportunity so that appropriate arrangements can be made.

The supervisor will note the key points of the concern and check that the member of staff has a copy of this whistleblower policy. The manager will also assure the member of staff of confidentiality.

The supervisor will then refer the concern to a designated senior manager who has responsibility for concerns raised under this policy, and hand over any written materials.

The senior manager will decide what action to take. This may include initiating an internal investigation or a more formal inquiry such as being referred to the police, or being referred to an external auditor. The senior manager will inform the member of staff who raised the concern about the action to be taken. The member of staff can request that this is done in writing.

The Company will take steps to minimise any difficulties which an employee may experience as a result of raising a concern. Meetings may be arranged offsite, they will be offered assistance from our Employee Assistance Program (EAP), and will be given advice on any legal or criminal proceedings.

The senior manager may ask the member of staff how they think the matter might best be resolved. If the member of staff has any personal interest in the matter, it is essential that this is made known to the senior manager at the outset. If the senior manager thinks the matter should be pursued through the grievance procedure instead of through this policy, they will advise the member of staff accordingly.

If an investigation is undertaken, the senior manager will keep the member of staff informed about what is happening, as far as possible. Again, if requested, these reports will be made in writing. In some cases, it may not be possible to report to the member of staff the precise action taken as doing so might, for example, infringe on someone else's confidentiality.

EXTERNAL CONTACTS

There may be occasions when it is more appropriate for the member of staff to raise the concern with someone outside the Company. To ensure a person is able to report matters confidentially ALS has in place a disclosure reporting framework that includes a web-based, externally operated, disclosure tool that can be accessed via smartphones, desktops, laptops and tablets. The tool is a secure platform accessible via the following details:

Website : www.alsintegrityhotline.deloitte.com.au
Username : ALS
Password : ALS

This secure link is for ALS employees only and enables all staff to report concerns to the external party who will then immediately advise our appointed group compliance officer. Upon receipt of the report a determination is then made as to the type of response and/or action that may be required to fully understand the details of the allegation/s.

In addition to the ALS integrity website, the external party offer a whistle-blower hotline service. If the member of staff believes this is the preferable reporting option, they should contact the ALS Integrity Hotline on +61 3 9667 3788.

The hotline will be answered by an independent third party, who will provide the Company with a report summarising the staff member's concerns, after which the process for investigating will be implemented. This service complies with legislative requirements, which includes provisions that protect the identity and interest of the whistleblower.