



Beacon Lighting Group Limited
ACN 164 122 785

Whistleblower Policy

Whistleblower Policy

Purpose

1. Beacon Lighting Group Ltd (Beacon) has a strong interest in knowing how its business is being conducted, and the people best-placed to keep Beacon properly informed are the people that work in and around the business.
2. This allows Beacon to encourage positive and efficient conduct that aligns with Beacon's values and enhances its reputation. It also allows Beacon to identify and where necessary correct negative, unethical or undesirable conduct that has the potential to impact on Beacon's operations and reputation.
3. The right person in the right place and at the right time may see or hear when there has been conduct which may be of concern to Beacon. Without a complete report of that conduct being directed to a responsible manager in a timely way, Beacon's ability to respond to issues of concern is affected.
4. This policy encourages reporting of instances of suspected unethical, illegal, fraudulent or undesirable conduct involving Beacon's operations. It identifies how a report can be effectively made, and the protections and measures that provide those persons who make a report with confidence they can do so confidentially and without fear of reprisal.
5. This policy provides a framework for reporting. It does not define what particular action by Beacon will follow a report of suspicious conduct. The circumstances of each report will be different, and Beacon will approach each issue on a case-by-case basis, and in a way that Beacon is satisfied upholds responsible governance and corporate behaviour.
6. There are special protections for whistleblowers (including for certain whistleblowers who are not direct employees) who:
 - have reasonable grounds to suspect, and disclose, information concerning misconduct, or an improper state of affairs or circumstances in relation to Beacon or a related body corporate under the Corporations Act, set out in **Attachment One**;
 - disclose tax-related misconduct, set out in **Attachment Two**.
7. Subject to the mandatory Corporations Act provisions affecting whistleblowers, this policy directs staff in relation to reporting (and handling reports) of negative, unethical or undesirable conduct, and a failure to follow the directions in this policy may lead to employment consequences.

Who does this Policy apply to?

8. This policy applies to all officers, employees and contractors of Beacon. Some provisions identified in Attachments One and Two may also apply to other classes of whistleblowers.
9. The terms of this policy are not intended to impose contractual obligations on Beacon. Further, the terms of this policy are not incorporated into any individual employee's contract of employment, nor any contractor's contract for services. This policy may be amended, replaced or rescinded by Beacon from time to time, and in its absolute discretion.

Reportable Matters

10. A Reportable Matter is one where you have reasonable grounds to suspect that a Company director, officer, employee, contractor, supplier, tenderer or other person who has business dealings with Beacon, has engaged in conduct in relation to Beacon that:
 - is dishonest, fraudulent or corrupt, including bribery;
 - is illegal activity (such as theft, violence, harassment or intimidation, criminal damage to property or other breaches of state or federal law);
 - is unethical (such as dishonestly altering company records or data, adopting non-standard or unjustified accounting practices);
 - involves breaching Beacon's policies or procedures, such as the Modern Slavery Policy;
 - is potentially damaging to Beacon, a worker or third party, such as unsafe work practices, environmental damage, health risks or abuse of Beacon's property or resources;
 - may cause financial loss to Beacon or damage its reputation or be otherwise detrimental to its interests;
 - involves harassment, discrimination, victimisation or bullying (but not including reasonable management action undertaken in a reasonable manner); or
 - involves any other kind of misconduct or an improper state of affairs or circumstances (including, for example, the existence of a serious conflict of interest between Beacon's affairs and an individual's personal interests, or the exercise of corporate authority for personal ends).
11. Reasonable grounds are objective circumstances which would lead a reasonable person to think there is a real possibility of the misconduct having occurred.

What is not a Reportable Matter?

12. Conduct which is not related to the affairs of Beacon (and is purely private in nature) is not a Reportable Matter, unless it is conduct of an employee or officer that also involves a serious breach of the law. Some out-of-hours conduct may still be related to the affairs of Beacon if it is conduct which is capable of seriously impacting on Beacon's reputation, standing or finances.
13. Conduct which is a "personal work-related grievance" as defined in the Corporations Act is not a Reportable Matter under this policy (unless it also has significant implications for Beacon unrelated to the discloser, or is otherwise a significant offence against federal or state law). A personal work-related grievance may include:
 - an interpersonal conflict between the discloser and another employee;
 - a decision relating to the engagement, transfer or promotion of the discloser;
 - a decision relating to the terms and conditions of engagement of the discloser;
 - a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.
14. However, even if a report is not a Reportable Matter under this policy because it is a "personal work-related grievance", it may be work-related conduct which may be reported in accordance with the Beacon operations manual.

How do I report a Reportable Matter?

15. There are several options for making a report if you become aware of any issue or behaviour which you have reasonable grounds to suspect are a Reportable Matter.
16. Reports should be submitted by completing the Whistleblower Complaint Form available on the Beacon intranet.
17. For the purposes of this policy to ensure appropriate escalation and timely investigation, we request that reports are made to any of the following positions:
 - Group HR Manager
 - Company Secretary
 - Chief Operating Officer
18. Reports may be made on the dedicated page on the Beacon intranet (<https://sharepoint.beaconlighting.com.au/sites/Disclosures/SitePages/Whistleblower/Pages/index.aspx>), or posted to the relevant persons set out in this policy, at Beacon Lighting, PO Box 108 Mount Waverley VIC 3149. The correspondence should be marked as confidential.
19. You may also raise the matter with an "officer" or "senior manager" of Beacon other than those set out above. This includes a director, or a senior manager in Beacon who makes, or participates in making, decisions that affect the whole, or a substantial part, of the business of Beacon, or who has the capacity to affect significantly Beacon's financial standing.

Relationship with Workplace Safety Reporting

20. Beacon has a safety-management system in place for managing and reporting specific issues to comply with mandatory workplace health and safety regimes including bullying and harassment. It is critical that all staff and contractors co-operate in reporting safety issues in a timely way, regardless of whether they consider the issue to be a Reportable Matter under this policy.

What information should I include in my report?

21. When making a disclosure, it should include:
 - A description of the suspected conduct;
 - A description of the reasonable grounds for the suspicion that the conduct is a Reportable Matter; and
 - Anything else you wish to add that would assist Beacon to make an assessment of the conduct or to otherwise investigate it.

What will happen once I have made a report?

22. Beacon will assess each report made, and subject to that assessment will take steps to investigate as soon as reasonably practicable. A person to whom a report has been made may, if appropriate, appoint an internal or external person to assist in any investigation. Feedback on the course of the investigation and its outcome can be provided to you (subject to any appropriate privacy considerations and/or to agreement that the feedback will remain confidential).
23. You should keep in mind that Beacon may have or obtain additional detail about the Reportable Matter (whether through an investigation through other means), and will approach the resolution of an issue on the basis of what is reasonably necessary to ensure appropriate corporate governance.
24. The extent and nature of the investigation process undertaken will be determined on a case-by-case basis according to the nature of the Reportable Matter identified. If the report made is not anonymous, a person with responsibility for conducting an investigation will in most cases contact you to discuss the investigation process.

Protection of Whistleblowers

25. Beacon is committed to ensuring confidentiality in respect of matters raised under this policy, and that those who make a report are treated fairly and do not suffer detriment.

Protection against detrimental conduct

26. Detrimental treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, or other unfavourable treatment connected with making a report.
27. If you are subjected to detrimental treatment (or threats of detrimental treatment) as a result of making a report under this policy you should:
 - Inform an authorised recipient, officer or senior manager within your relevant division/business unit immediately; or
 - raise it in accordance with this policy.

Protection of your identity and confidentiality

28. Subject to compliance with legal requirements (such as legislation concerning workplace health and safety which may include reporting obligations), upon receiving a report under this policy, Beacon will only share your identity as a whistleblower or information likely to reveal your identity if:
 - you consent;
 - the concern is reported to the Australian Securities and Investments Commission (“ASIC”), the Australian Prudential Regulation Authority (“APRA”), the Tax Commissioner, the Australian Federal Police (“AFP”); or
 - the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.
29. If Beacon needs to investigate a report, it may disclose information that could lead to your identification, but it will take reasonable steps to reduce this risk.
30. Any disclosures of your identity or information likely to reveal your identity will be made on a strictly confidential basis.

Protection of files and records

31. All files and records created from an investigation will be retained securely and all employees are reminded not to seek unauthorised access to records marked (for example) “Investigation-in-Confidence” or “Confidential - Protected Disclosure Material” or “Private and Confidential – Sensitive Workplace Material”.
32. Unauthorised release of information to someone not involved in the investigation (other than senior managers or directors who need to know to take appropriate action, or for corporate governance purposes) without your consent as a whistleblower will be a breach of this policy.
33. A release of information in breach of this policy will be regarded as a serious matter and may have consequences for employment (or for contractors, their continued engagement with Beacon).

Corporate Group Reporting

34. You are reminded that this policy includes a capacity to make a disclosure of a Reportable Matter to Beacon about a related body corporate (including an overseas entity).

Availability of policy

35. This policy will be published on the Beacon Lighting Intranet, website, investor website and in the Welcome to Beacon handbook.

ATTACHMENT ONE

The Corporations Act gives special protection to disclosures about any misconduct or improper state of affairs relating to Beacon or a related body corporate if the following conditions are satisfied:

1. the whistleblower is or has been:
 - (a) an officer or employee of Beacon or a related body corporate;
 - (b) an individual who supplies goods or services to Beacon or a related body corporate or an employee of a person who supplies goods or services to Beacon or a related body corporate;
 - (c) an individual who is an associate of Beacon or a related body corporate; or
 - (d) a relative, dependent or dependent of the spouse of any individual referred to at (a) to (c) above;
2. the report is made to:
 - (a) a person authorised to receive disclosures of Reportable Matters;
 - (b) an officer or senior manager of Beacon or the related body corporate concerned;
 - (c) the external auditor (or a member of that audit team) (currently PWC);
 - (d) an actuary of Beacon or the related body corporate;
 - (e) ASIC;
 - (f) APRA; or
3. a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act; the whistleblower has reasonable grounds to suspect that the information being disclosed concerns misconduct, or an improper state of affairs or circumstances in relation to Beacon or a related body corporate. This may include conduct of an employee or officer of Beacon or a related entity that involves a breach of legislation including the Corporations Act, an offence against the Commonwealth punishable by imprisonment for 12 months or more, or conduct that represents a danger to the public or financial system.

Examples of conduct which may amount to a breach of the Corporations Act include: insider trading, insolvent trading, breach of the continuous disclosure rules, failure to keep accurate financial records, falsification of accounts, failure of a director or other officer of Beacon or a related body corporate to act with the care and diligence that a reasonable person would exercise, or to act in good faith in the best interests of the corporation or failure of a director to give notice of any material personal interest in a matter relating to the affairs of Beacon.

ASIC has produced an information sheet (INFO 238) which includes further detail of the protections and persons to whom a protected disclosure may be made (including in very limited circumstances to third-parties), which is available at this link:

<https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/whistleblower-rights-and-protections/>

In summary, the protections given by the Corporations Act when these conditions are met are:

1. the whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
2. no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistleblower for making the report;
3. in some circumstances, the reported information is not admissible against the 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);
4. anyone who causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and may be liable for damages;
5. a whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary;
6. unless the whistleblower has acted unreasonably or vexatiously, a whistleblower cannot be ordered to pay costs in any legal proceedings in relation to a report; and
7. the person receiving the report commits an offence if they disclose the substance of the report in a way that identifies the whistleblower or the whistleblower's identity, without the whistleblower's consent, to anyone except ASIC, APRA, the AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

Confidentiality

If a report is made, the identity of the discloser must be kept confidential unless one of the following exceptions applies:

- (a) the discloser consents to the disclosure of their identity;

- (b) the disclosure is limited to details that might reveal the discloser's identity is reasonably necessary for the effective investigation of the matter;
- (c) the concern is reported to ASIC, APRA, or the AFP; or
- (d) the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

ATTACHMENT TWO

The Taxation Administration Act gives special protection to disclosures about a breach of any Australian tax law by Beacon or misconduct in relation to the tax affairs of Beacon or a related body corporate if the following conditions are satisfied:

1. the whistleblower is or has been:
 - (a) an officer or employee of Beacon or a related body corporate;
 - (b) an individual who supplies goods or services to Beacon or a related body corporate or an employee of a person who supplies goods or services to Beacon or a related body corporate;
 - (c) an individual who is an associate of Beacon or a related body corporate;
 - (d) a spouse, child, dependent or dependent of the spouse of any individual referred to at (a) to (c) above;
2. the report is made to:
 - (a) a person authorised to receive disclosures of Reportable Matters;
 - (b) a director, secretary or senior manager of Beacon or the related body corporate concerned;
 - (c) any external auditor for Beacon or a related body corporate (or a member of that audit team);
 - (d) a registered tax agent or BAS agent who provides tax or BAS services to Beacon or a related body corporate;
 - (e) any other employee or officer of Beacon or a related body corporate who has functions or duties relating to tax affairs of Beacon (e.g. an internal accountant) ("Company recipients");
 - (f) the Commissioner of Taxation; or
 - (g) a lawyer for the purpose of obtaining legal advice or representation in relation to a report; and
3. if the report is made to a Company recipient, the whistleblower:
 - (a) has reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of a Beacon or a related body corporate or an associate of such company; and
 - (b) considers that the information may assist Beacon recipient to perform functions or duties in relation to the tax affairs of Beacon or a related body corporate or an associate of such company; and
4. if the report is made to the Commissioner of Taxation, the whistleblower considers that the information may assist Beacon recipient to perform functions or duties in relation to the tax affairs of Beacon or a related body corporate or an associate of such company.

The protections given by the Taxation Administration Act when these conditions are met are:

1. the whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
2. no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistleblower for making the report;
3. where the disclosure was made to the Commissioner of Taxation, the reported information is not admissible against the 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;
4. unless the whistleblower has acted unreasonably or vexatiously, a whistleblower cannot be ordered to pay costs in any legal proceedings in relation to a report;
5. anyone who causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and liable to pay damages;
6. a whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary;
7. the person receiving the report commits an offence if they disclose the substance of the report or the whistleblower's identity, without the whistleblower's consent, to anyone except the Commissioner of Taxation, the AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

Confidentiality

If a report is made, the identity of the discloser will be kept confidential unless one of the following exceptions applies:

- (a) the discloser consents to the disclosure of their identity;
- (b) disclosure of details that might reveal their identity is reasonably necessary for the effective investigation of the allegations;
- (c) the concern is reported to the Commissioner of Taxation or the AFP; or
- (d) the concern is raised with a lawyer for the purpose obtaining legal advice or representation.