



WHISTLEBLOWER POLICY

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1. INTRODUCTION

1.1 Purpose

Air Liquide is committed to the highest standards of conduct and ethical behaviour in all of our business activities, fostering a culture of honest and ethical behaviour, good corporate governance, with an open, transparent and safe working environment enabling people to speak up.

The purpose of the Whistleblower Policy is to encourage the reporting of any instances of suspected misconduct (including the existence of an 'improper state of affairs') or dishonest, unethical, illegal, fraudulent or undesirable conduct involving Air Liquide's businesses, ensuring that those persons who make a report shall do so without fear of intimidation, disadvantage or reprisal (in general, known as a 'whistleblower').

This policy is not designed to deal with general employment or personal grievances.

1.2 Objectives

The specific objectives of this Whistleblower Policy are:

- to encourage employees to disclose Reportable Conduct (refer section 2.1);
- provide protection for persons who report allegations of Reportable Conduct; and
- ensure that allegations are investigated with suitable action taken, where necessary.

In addition, for Air Liquide personnel of Australian entities, this policy contains a section (section 2.6) which meets the requirements of the *Corporations Act 2001 (Cth)* and which explains the additional whistleblower protections available to disclosers of matters which also qualify for protection under that Act (and the *Tax Administration Act 1953 (Cth)*) as 'disclosable matters'.

1.3 Scope

The entire policy (except Section 2.6) applies in respect of all Air Liquide entities in the Pacific sub cluster of Australia and New Zealand, specifically Air Liquide Australia Limited, Air Liquide Healthcare Pty Ltd, Air Liquide Australia Solutions Limited, Healthy Sleep Solutions and Air Liquide New Zealand Limited.

Section 2.6 applies in respect of the above Air Liquide entities but not Air Liquide New Zealand Limited.

This policy is available to external parties on Air Liquide's website at <https://industry.airliquide.com.au>. Air Liquide personnel and officers can also access this policy through Air Liquide's Document Management System and/or by contacting Human Resources or the Legal Department.

1.4 Commitment

Air Liquide is committed to:

- Creating an understanding that all staff at all levels of the organisation should demonstrate that they support and encourage whistleblowing;
- Fostering an organisational culture where workers feel safe to raise a disclosure in the knowledge that they will not face any detriment as a result of speaking up; and
- Ensuring all disclosures raised are dealt with appropriately, consistently, fairly and professionally.

2. PROCEDURE

2.1 Reportable Conduct

Current and former Air Liquide personnel may make a disclosure or report if they believe on reasonable grounds that an Air Liquide director, officer, employee, contractor, supplier, tenderer or other person who has business dealings with Air Liquide has engaged in conduct ("**Reportable Conduct**") which:

- is dishonest, fraudulent or corrupt activity, including bribery or other activity;
- is illegal activity (such as theft, drug sale or use, money laundering or misappropriation, violence, harassment or intimidation, criminal damage to property or other breaches of state/territory or federal law);
- is unethical or in breach of Air Liquide's workplace standards (such as dishonestly altering company records or data, adopting questionable accounting practices or wilfully breaching Air Liquide's Code of Conduct, Principles of Action or other policies or procedures);
- is potentially damaging to Air Liquide, an employee or a third party, such as unsafe work practices, environmental damage, health risks or abuse of Air Liquide property or resources;
- amounts to an abuse of authority;
- may cause financial loss to Air Liquide or damage its reputation or be otherwise detrimental to Air Liquide's interests;
- any instruction to cover up or attempt to cover up serious wrongdoing;
- involves harassment, discrimination, victimisation or bullying; or
- involves any other kind of serious impropriety.

This procedure extends to serious wrongdoing that occurs before or after the commencement of this procedure and is not limited to the above examples.

2.2 Personal work-related grievances

This procedure is not designed to deal with general employment or personal grievances. Workplace grievances remain the jurisdiction of the Fair Work Act. Personal work-related grievances are those that relate to the discloser's current or former employment and have, or tend to have, implications for the discloser personally, but do not:

- have any other significant implications for the entity (or another entity); or
- relate to any conduct, or alleged conduct, about disclosable matters (of the nature set out in section 2.6).

Examples of personal work-related grievances include:

- an interpersonal conflict between the discloser and another employee;
- a decision that does not involve a breach of workplace laws;
- a decision about the engagement, transfer or promotion of the discloser;
- a decision about the terms and conditions of engagement of the discloser; or
- a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.

However, in some circumstances, as outlined in Section 2.6, there may be additional circumstances which bring the matter within the scope of this policy.

2.3 Speaking up and disclosing Reportable Conduct

Air Liquide facilitates different options to encourage speaking up and disclosing Reportable Conduct. These include:

2.3.1 Lead HR Business Partner, Lead Legal Counsel or Ethics Correspondent

A worker can disclose or raise a matter to the Lead HR Business Partner, Lead Legal Counsel or the Ethics Correspondent in their respective business unit.

2.3.2 Ethicall

EthiCall is a means to disclose Reportable Conduct confidentiality (with the option of this being anonymous) through an external service provider. Reporting to EthiCall can be done via phone or online through the website:

Toll free numbers:

Australia - 0011 800 7233 2255
New Zealand - 00 800 7233 2255

Website:

www.safecall.co.uk/airliquide

Any person who has questions concerning Ethicall and how it works can contact their HR representative or Legal representative. For further information you can visit the Ethicall website, www.safecall.co.uk/airliquide or ring the number above.

2.4 Investigation of Reportable Conduct

Air Liquide will follow up and investigate all matters reported as soon as practicable after a matter has been reported. Matters are processed under the supervision of the Ethics Correspondent in compliance with regulations and obligations concerning the provision of information to individuals.

Where appropriate, EthiCall or Air Liquide will provide feedback to the whistleblower (where they have disclosed their identity) regarding the investigation progress and/or outcome subject to considerations of the privacy of those against whom allegations are made. The investigation will be conducted in an objective and fair manner and otherwise as is reasonable and appropriate having regard to the nature of the Reportable Conduct and the circumstances.

All matters received are treated on a confidential basis and whistleblowers are encouraged to disclose their identity to obtain the protection afforded to them.

For further details about the investigation process for Reportable Conduct, please refer to the investigation process set out in the Grievances & Investigations Standard Operating Procedure.

2.5 Protection of Whistleblowers

Air Liquide is committed to ensuring confidentiality in respect of all matters raised under this policy and that those who make a genuine and non-vexatious report are treated fairly and do not suffer any disadvantage. Disclosure will not be 'in good faith' if the worker has any other secret or unrelated reason for making the disclosure.

2.5.1 Identity and confidentiality

Air Liquide recognises that maintaining appropriate confidentiality is crucial in ensuring that potential whistleblowers come forward and disclose their knowledge, or suspicions, about malpractice or misconduct in an open and timely manner and without fear of reprisals being made against them.

Air Liquide will keep the whistleblower's details confidential. If required, Air Liquide will only pass on the individual's details after obtaining their approval or where disclosure of identifying information is essential to the effective investigation of the allegations; or to prevent serious risk or a serious threat to any person's health or safety, or the environment; or to comply with the principles of natural justice; or is necessary to protect or enforce Air Liquide's legal rights or interests.

Air Liquide will take all reasonable steps to protect the identity of the whistleblower and will adhere to any statutory requirements in respect of the confidentiality of disclosures made. Air Liquide will not disclose any particulars that would suggest or reveal the identity of a whistleblower, without first obtaining consent. Any disclosure that is consented to will be disclosed on a strictly confidential basis. However, in appropriate cases, disclosure of the identity of the whistleblower, or the allegation made by them, may be unavoidable, such as if court proceedings or the Ethics Correspondent may be required to disclose the matter to relevant government authorities.

Unauthorised disclosure of the whistleblower's identity or information from which the identity of the whistleblower could be inferred will be regarded as a disciplinary matter and will be dealt with in accordance with the Air Liquide's Underperformance, Misconduct & Discipline Standard Operating Procedure.

2.5.2 Files and records

All files and records created from an investigation will be retained under strict security and 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. Whistleblowers are assured that a release of information in breach of this policy will be regarded as a serious matter and will be dealt with in accordance with Air Liquide's Underperformance, Misconduct & Discipline Standard Operating Procedure.

2.5.3 Fairness

This policy protects the whistleblower against any adverse employment actions including dismissal, demotion, harassment or other forms of discrimination for raising allegations provided that the whistleblower identifies himself/herself and the reported matter is:

- Genuine and without any malice or intentionally false allegations;
- based on the whistleblower's reasonable belief the act is Reportable Conduct; and
- does not result in a personal gain or advantage for the whistleblower.

No alerts reported which meet the above-mentioned conditions will give rise to any reprisals, or threat of reprisals, against the whistleblower, unless the whistleblower is a participant in the prohibited activities with respect to which the complaint is made.

Air Liquide and its directors, officers, employees and agents, will not penalise, dismiss, demote, suspend, threaten or harass a whistleblower, or transfer the whistleblower to an undesirable job, or location, or discriminate in any manner against the whistleblower, take reprisals, or retaliate, as a result of the whistleblower having reported an act of Reportable Conduct, unless the whistleblower is a participant in the Reportable Conduct.

A whistleblower is protected even if the allegations prove to be incorrect or unsubstantiated, however, if a direct employee makes a false report of Reportable Conduct deliberately, maliciously, or for personal gain, or who otherwise fails to act honestly with reasonable belief in respect of the report, that employee may face disciplinary action, up to and including termination of employment or ceasement of engagement. The disciplinary action or sanction will depend on the severity, nature and circumstance of the false report.

Personnel who participate, or assist in, an investigation will also be protected. Every effort shall be made to protect the anonymity of the whistleblower; however, there may be situations where anonymity cannot be guaranteed. In such situations, the whistleblower shall be fully briefed.

Air Liquide considers any reprisals against a whistleblower to be a serious breach of this policy and one likely to result in disciplinary measures, including dismissal. This protection applies to anyone providing information related to an investigation pursuant to this policy.

2.6 Specific Protections applicable to disclosures under the *Corporations Act 2001 (Cth)* (Australia only)

Note: this clause only applies to protected disclosures under the *Corporations Act 2001 (Cth)*. It should be noted that the *Taxation Administration Act 1953 (Cth)* ("Taxation Administration Act") also contains whistleblowing provisions.

The [Corporations Act 2001 \(Cth\)](#) also provides the following avenues and protections for eligible whistleblowers who make disclosures about specific matters under the Act:

- **Eligible whistleblowers:** eligible whistleblowers under the Act include Air Liquide current and former employees and officers, suppliers (including an individual who supplies services or goods to Air Liquide, and their employees) and associates; as well as their relatives, dependants and spouse.
- **Disclosable matters:** involve information that the discloser has reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances, in relation to any Air Liquide entity. Disclosures are only protected under the Act if they relate to:
 - Corporate misconduct by Air Liquide or a related entity (which includes fraud, negligence, default, breach of trust and breach of duty);
 - An improper state of affairs (including in respect of tax affairs) such as a systemic issue that the relevant regulator should know about to properly perform its functions;
 - A breach of financial, trading, superannuation, insurance, taxation or banking legislation;
 - A breach of any other legislation punishable by imprisonment for 1 year or more; or
 - Conduct that is a danger to the Australian public or its financial system.
 - Note: disclosures will not be protected where they concern a personal work-related grievance unless they otherwise relate to:
 - a disclosable matter identified in the dot points above (beyond the discloser's personal circumstances);
 - the entity has breached employment or other laws punishable by imprisonment for a period of 12 months or more; or
 - the discloser suffers from or is threatened with detriment for making a disclosure.
 - A disclosure does not have to be identified as a whistleblowing matter for it to qualify for protection as a disclosable matter.
- **Eligible recipients:** protected disclosures under the Act by eligible whistleblowers can be made to:
 - ASIC, APRA and/or a prescribed Commonwealth authority;
 - A legal practitioner for the purpose of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Act;
 - Persons authorised by Air Liquide to receive protected disclosures (see clause 2.3);
 - An Officer of Air Liquide or 'senior manager' which generally is a direct report of the Managing Director (ALA or ALH);

- Auditors and actuaries of Air Liquide, including internal and external auditors (such as a member of an audit team conducting an audit)
- Registered tax agents or BAS agents (note: only for tax related breaches).
- **Public interest disclosures and emergency disclosures:** disclosures can also be made to a journalist or parliamentarian under certain circumstances and qualify for protection where the disclosure is a public interest or emergency disclosure. Note: certain legislative preconditions must be met and complied with in accordance with the *Act* for these two sources, including that the discloser does not have reasonable grounds to believe that action is being taken, or has been taken, in relation to their disclosure and the discloser has reasonable grounds to believe that making a further disclosure of the information is in the public interest ('public interest disclosure') or that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment ('emergency disclosure').
- **Investigation:** protected disclosures made in accordance with the *Act* will be investigated as per clause 2.4 of this SOP, including where there is ambiguity as to whether the disclosure is protected under the *Act*.
- **Confidentiality and anonymity:** eligible whistleblowers who make disclosures that are protected under the *Act* are entitled to do so:
 - anonymously (however it should be noted that whilst anonymous disclosures are protected under the *Act*, making an anonymous complaint can limit the ability for it to be investigated); or
 - to do so such that their identity (as well as any information that could lead to their identification) is kept confidential, except to the extent:
 - their consent to disclosure is provided;
 - their identity (and any investigation documents) are required to be disclosed by law to ASIC, APRA, the police, a legal practitioner for the purpose of obtaining legal advice or representation, or a government authority for the performance of their functions or duties.
 - In either case, it should be recognised that in some limited cases, the identity of a whistleblower may be evident from the nature of the information (eg in circumstances where they are one of a very small number of people with access to the information).
 - Breaches of confidentiality requirements under the *Act* can result in court orders being made against Air Liquide and/or specific individuals, including criminal charges up to imprisonment.
- **Retribution:** eligible whistleblowers who make protected disclosures in accordance with the *Act* will not be subject to legal proceedings, disciplinary action or contractual rights being exercised for making the disclosure. This does not prevent action being taken against the whistleblower for their own conduct that is revealed by the disclosure.
- **Detriment:** where an eligible whistleblower suffers detriment or experiences threats of detriment (as defined in the *Act*) for making a protected disclosure, they may be eligible for compensation and other court orders by commencing their own legal proceedings. These remedies can be directed at Air Liquide and/or specific individuals, at the discretion of the courts.

2.7 Support for Whistleblowers

Whistleblowers who are employees of Air Liquide can access the Employee Assistance Program (EAP) for confidential counselling. Further information about the EAP can be found in the Health & Wellbeing Standard Operating Procedure. Whistleblowers may also have other avenues for support or protections depending on their circumstances, such as the general protections regime under the *Fair Work Act* (2009).

3. DEFINITIONS

Term	Definition
Air Liquide	means any Air Liquide subsidiary operating in the Pacific sub cluster region, including but not limited to: <ul style="list-style-type: none"> • Air Liquide Australia Limited • Air Liquide Healthcare Pty Ltd • Air Liquide Solutions Pty Ltd • Air Liquide New Zealand Limited
Pacific sub cluster	means the countries in the Pacific region division as determined by Air Liquide, currently Australia and New Zealand
Reportable Conduct	an Air Liquide director, officer, employee, contractor, supplier, tenderer or other person who has business dealings with Air Liquide has engaged in conduct which: <ul style="list-style-type: none"> • is dishonest, fraudulent or corrupt activity, including bribery or other activity in breach of the Air Liquide Anti-bribery SOP; • is illegal activity (such as theft, drug sale or use, violence, harassment or intimidation, criminal damage to property or other breaches of state or federal law); • is unethical or in breach of Air Liquide’s workplace standards (such as dishonestly altering company records or data, adopting questionable accounting practices or wilfully breaching Air Liquide’s Code of Conduct, Principles of Action or other policies or procedures); • is potentially damaging to Air Liquide, an Air Liquide employee or a third party, such as unsafe work practices, environmental damage, health risks or abuse of Air Liquide property or resources; • amounts to an abuse of authority; • may cause financial loss to Air Liquide or damage its reputation or be otherwise detrimental to Air Liquide’s interests; • involves harassment, discrimination, victimisation or bullying; or • involves any other kind of serious impropriety.
Officer	As per section 9 of the <i>Corporations Act 2001 (Cth)</i> , an officer is: <ol style="list-style-type: none"> a director or secretary of the corporation; or a person:

	<p>(i) who makes, or participates in making, decisions that affect the whole, or a substantial part, of the business of the corporation; or</p> <p>(ii) who has the capacity to affect significantly the corporation's financial standing; or</p> <p>(iii) in accordance with whose instructions or wishes the directors of the corporation are accustomed to act (excluding advice given by the person in the proper performance of functions attaching to the person's professional capacity or their business relationship with the directors or the corporation); or</p> <p>(c) a receiver, or receiver and manager, of the property of the corporation; or</p> <p>(d) an administrator of the corporation; or</p> <p>(e) an administrator of a deed of company arrangement executed by the corporation; or</p> <p>(f) a liquidator of the corporation; or</p> <p>(g) a trustee or other person administering a compromise or arrangement made between the corporation and someone else.</p>
Disclosure / Report / Matter	a Reportable Conduct event that has been raised to an Air Liquide representative or through Ethicall
Ethicall	a confidential third party who manages the initial report of Reportable Conduct
Ethics Correspondent	nominated person(s) from Air Liquide who act as a contact point for concerns, and manage and coordinate investigations and reports into ethical matters. This will be the HR Director, Pacific Subcluster, or a delegate appointed by the HR Director.

4. DOCUMENT CONTROL

Subject	Detail
Applicability	Air Liquide Pacific sub cluster division
Version	2
Date	September 2020