



Effective date:	12 December 2012
Replaces:	31 March 2009
Recommended by:	General Counsel and Company Secretary
Authorised by:	Board of Directors

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## Whistleblowing Policy

### 1. PURPOSE

Sigma is committed to maintaining high standards of openness, probity and accountability. We want to create an environment where people feel safe to report in good faith any Wrongdoing without fear of reprisal.

This document outlines at a high level the way in which Sigma will respond to reports of Wrongdoings.

### 2. DEFINITIONS

**“Whistleblowing”** is the disclosure of information by a Whistleblower about any wrongdoing carried out by an individual or group of individuals within an organisation, outside the traditional chain of command.

**“Whistleblower”** is an employee, contractor or former employee and can be an outsider such as a supplier.

**“Whistleblower officer”** is the Company Secretary or such other person nominated by the Risk Management & Audit Committee from time to time.

**“Wrongdoing”** For the purposes of this policy, a wrongdoing can be any one, or more, of the following:-

- unlawful conduct – this includes conduct or practices that are illegal or breach any law, regulation, code, guideline and other regulatory instruments, eg corruption or fraud;
- conduct that significantly breaches the terms of any contract by which Sigma is bound;
- misleading or deceptive conduct, including improper or misleading accounting or financial reporting either by, or affecting Sigma;
- conduct that is in regular or continuing breach of any Sigma policy;
- misuse of Sigma funds or assets;
- conduct that jeopardises the health or safety of the public generally, personnel or of the environment in which they are working;
- wasteful conduct;
- an abuse of authority; and
- suppression or concealment of any information relating to any of the above types of actions.

This policy does not apply to personnel grievances. Any complaints of injustice in the assessment of any employee’s performance or discrimination, harassment, bullying or disciplinary procedures will be dealt with under the appropriate Sigma policy.

### 3. SCOPE

This Policy and procedure applies to “whistleblowing” where the Whistleblower seeks to alert the company to Wrongdoing, whether within the organisation or via the nominated



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Alert Service. The investigation procedure outlined can also be used to manage instances of external “whistleblowing” by non employees.

#### 4. POLICY

Sigma is committed to maintaining high standards of openness, probity and accountability.

An important aspect of corporate accountability and transparency is a mechanism to enable staff and other persons dealing with Sigma to voice concerns in a responsible and effective manner.

It is a fundamental term of every contract of employment that an employee will faithfully serve his or her employer and not disclose confidential information about the employer’s affairs. Nevertheless, where an individual discovers information that he or she believes shows serious malpractice or Wrongdoing within the organisation, then this information should be able to be disclosed internally to senior management or directors without fear of reprisal. No members of staff should feel at a disadvantage in raising legitimate concerns.

This policy is designed to enable employees of Sigma and others to raise concerns internally and at a high level and to disclose information that the individual believes shows Wrongdoing.

It is emphasised that this Policy is intended to assist individuals who believe in good faith that they have discovered Wrongdoing. It is not designed to question financial or business decisions taken by Sigma nor does it apply to personnel grievances. Any complaints of injustice in the assessment of any employee’s performance or in relation to discrimination, harassment, bullying or disciplinary procedures will be dealt with under the appropriate Sigma policy. Nor is it to be used as an avenue for malicious or vexatious allegations. Persistence with allegations of that nature could result in disciplinary action.

The policy does not override or replace any other existing policy or procedure, for example the Good Working Relationships Policy, Issue Resolution Process, Disciplinary Policy or Privacy Policy.

#### KEY PRINCIPLES

##### 5.1 Protection

This policy is designed to offer protection to Whistleblowers of Sigma who disclose allegations of Wrongdoing provided the disclosure is made:

- in good faith, that is, reasonably believing it to be true, and without malice;
- in the reasonable belief of the individual making the disclosure that it tends to show Wrongdoing;
- to an appropriate person in line with the procedures set out in this policy. It is important to note that no protection from internal disciplinary procedures is offered to those who choose not to use the procedure. In an extreme case malicious or wild allegations could give rise to legal action by the persons complained about.

Provided any report of Wrongdoing is made **in good faith**, that is, reasonably believing it to be true, and **without malice**, Sigma will protect a Whistleblower and, in particular, will not

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tolerate any of the following happening to a Whistleblower because of the Whistleblower's report:

- any type of harassment or bullying;
- any type of reprimand or disciplinary action;
- a decision not to promote this Whistleblower;
- a decision not to grant a salary increase to the Whistleblower;
- involuntary demotion or significant change in work duties;
- rejection during probation;
- a performance evaluation in which the Whistleblower's performance is judged as being unsatisfactory;
- unfavourable change in the general terms and conditions of employment or contract;
- involuntary resignation or retirement, or termination of employment or contract (excluding circumstances where the Whistleblower's position is made redundant and there is no connection between such redundancy and the Whistleblower's report); and
- any other conduct that is discriminatory towards or damaging to the Whistleblower, including threats to do any of these or deliberate omissions which have the effect of damaging the Whistleblower.

## **5.2 Confidentiality**

Sigma will treat all such disclosures in a confidential and sensitive manner. The identity of the Whistleblower may be kept confidential so long as it does not hinder or frustrate any investigation. However, the investigation process may reveal the source of the information and the individual making the disclosure may need to provide a statement as part of the evidence required to substantiate an allegation.

Any records maintained as part of an investigation are to be kept in a secure location.

## **5.3 Anonymous Allegations**

This policy encourages individuals to put their name to any disclosures they make. It may not be possible to investigate the disclosure as thoroughly if it is made anonymously than if details of the person making the disclosure are given. Concerns expressed anonymously are much less credible, but they may be considered at the discretion of Sigma.

In exercising this discretion, the factors to be taken into account will include:

- the seriousness of the issues raised;
- the credibility of the concern; and,
- the likelihood of confirming the allegation from attributable sources.

## **5.4 Untrue Allegations**

If a Whistleblower makes an allegation in good faith, which is not confirmed by subsequent investigation, no action will be taken against that individual. In making a disclosure the individual should exercise due care to ensure the accuracy of the information. If, however, an individual makes malicious or vexatious allegations, and particularly if he or she persists with making them, disciplinary action may be taken against that individual.

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## **6. PROCEDURES**

### **6.1 *What to do if you wish to make a disclosure:***

- Should an employee or other person wish to make a disclosure then in the first instance they should make contact with their supervisor or manager to discuss the circumstances surrounding the disclosure.
- In the event that the Whistleblower is of the view that this approach is inappropriate or the supervisor/manager is unable to resolve the issue and believes it is warranted then the disclosure should be referred to the Whistleblower Officer who will arrange for the disclosure to be dealt with by the Ethics Committee (see section 6.4 below).
- It is Sigma's aim to ensure that personnel do not feel the need to discuss Sigma concerns outside the Company. Personnel are reminded of their duty to keep company information confidential.
- While it is preferable for employees to make disclosures through internal channels, where a person is concerned to keep their identity confidential, the concern can be reported to the independent Alert Service appointed by Sigma (see section 6.3 below).
- As a last resort, and only when the processes outlined in this Policy have been exhausted should a Whistleblower take the matter to the police or other appropriate authority (and not the media).

### **6.2 *What to do if you receive a Disclosure:***

- In the event that an employee (other than supervisor/manager) receives a disclosure then they should ask the employee making the disclosure to refer the matter to their supervisor/manager. If it is felt that it is inappropriate because of the nature of the disclosure to refer it to the relevant supervisor/manager then it should be referred to the Whistleblower Officer.
- On receipt of a disclosure of Wrongdoing, the member of staff who receives and takes note of the disclosure must pass this information as soon as is reasonably practicable to the Whistleblower Officer. The recipient of the disclosure should gain the name and contact details of the Whistleblower and the general nature of the disclosure. The Whistleblower should be told the matter is being referred to the Whistleblower Officer, and avoid discussing the disclosure and in particular not express any views or opinions on the matter.

### **6.3 *How to contact the independent Alert Service***

Sigma has appointed an independent alert service (Alert Service) to receive allegations of Wrongdoing.

Upon receipt of a disclosure, the Alert Service will provide a report to Sigma of the matters raised by the Whistleblower, while preserving the anonymity of the Whistleblower (unless the Whistleblower has consented to their name being disclosed). The matters raised by the whistleblower will then be investigated by the Company in accordance with this policy (see section 6.4 below).

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The Alert Service can be contacted at **1300 806 216** as well as by email at **ALERTSIGMA@LLM.NET.AU**. Full details are available on the Company's website [www.sigmaco.com.au](http://www.sigmaco.com.au).

The Whistleblower Officer is the primary point of contact between the independent Alert Service and Sigma.

#### **6.4 Procedures Upon Receipt of Disclosure**

The Whistleblower Officer will refer the disclosure to an Ethics Committee whose role it is to determine how the disclosure should be dealt with.

The Ethics Committee will consist of:

- the Company Secretary;
- the General Manager, Human Resources; and,
- any other relevant person nominated by the committee members.

In the event that a disclosure is made against a member of the Ethics Committee then the Chief Executive Officer will nominate an alternate Senior Manager or Director to act as an alternate on the Committee. Complaints against the Chief Executive Officer shall be passed to the Chairman of the Risk Management & Audit Committee who will co-ordinate a review of the disclosure.

The Ethics Committee will firstly determine whether the disclosure needs to be assessed under the Whistleblowing Policy or under another policy.

Following this assessment the Ethics Committee will determine how the disclosure shall be dealt with. The Ethics Committee shall determine whether the disclosure shall be referred to the relevant Manager for investigation and review or whether the disclosure warrants a fuller investigation by the Whistleblower Officer or any other person or team.

In deciding which course of action to take the Ethics Committee will consider matters including:

- the subject matter and seriousness of the disclosure;
- the level of detail provided with the disclosure;
- whether the disclosure is against individual(s) or is more general in nature;
- the impact the disclosure may have if found to be genuine;
- the potential for the allegation to be seen as frivolous.

The Whistleblower Officer and Ethics Committee will:

- make a detailed record of the report without revealing the identity of the Whistleblower;
- liaise with the CEO or other senior executive where appropriate to inform them of a significant reported Wrongdoing;
- ensure that an investigation is commenced promptly and discreetly;
- prepare a report on the findings of the investigation;
- ensure that the person allegedly involved in the Wrongdoing is afforded an opportunity to respond to the allegation before the investigation is concluded; and



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- inform the person allegedly involved in the Wrongdoing and the Whistleblower of the result of the investigation.

In the event that the Ethics Committee determines that further investigation is not warranted then the decision shall be recorded and kept confidentially with the record of the Disclosure by the Company Secretary.

The Whistleblower has the right to bypass the line management structure and take their disclosure direct to the Chairman of the Risk Management & Audit Committee. The Chair of the Risk Management & Audit Committee has the right to refer the disclosure back to the Ethics Committee if it is felt that management can more appropriately deal with the disclosure.

### **6.5 Timeframe**

The Ethics Committee should ensure that the investigations are undertaken as quickly as possible without affecting the quality and depth of those investigations.

The Whistleblower Officer, should as soon as practically possible, send a written acknowledgement of the concern to the Whistleblower and thereafter report back to them in writing the outcome of the investigation and on the action that is proposed. If the investigation is a prolonged one, the Whistleblower Officer should keep the Whistleblower informed as to the progress of the investigation and as to when it is likely to be concluded.

## **7. REVIEW OF POLICY**

This policy will be reviewed regularly to ensure it complies with AS 8004-2003 Australian Standard on Whistleblower Protection for Entities. relevant laws and so that it remains relevant and effective.

## **8. QUESTIONS**

If you have any queries arising out of this Policy, you can discuss these with your immediate supervisor/manager/HR manager or the Whistleblower Officer.