



**ALESCO CORPORATION LIMITED**

**ABN 23 008 666 064**

**WHISTLEBLOWING POLICY**

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## 1. Policy

This policy applies to all businesses within Alesco Corporation Limited and each of its subsidiaries (collectively, the **Alesco Group**) worldwide and sets out the procedures and guidelines for reporting suspected improper, unethical or unlawful conduct.

The purpose of this policy is to support and protect genuine whistleblowers who in good faith raise a concern on an internal problem or report conduct which they reasonably believe is improper, unethical or unlawful.

## 2. Who does this policy apply to?

This policy applies to:

- + all employees (full time, part time or casual) and directors and officers of the Alesco Group;
- + any customers, suppliers, agents or advisors to any Alesco Group business.

## 3. What is improper, unlawful or unethical conduct?

The following descriptions are examples of unlawful, improper or unethical conduct:

- + any cartel behaviour (eg fixing or controlling price, restricting output, dividing markets by allocating customers, suppliers or territories or rigging bids)
- + use of intentional deception to obtain or provide an illegal advantage
- + giving or receiving any payments or excessive gifts or entertainment which could be perceived as a bribe, kickback or payoff to or from suppliers or customers
- + theft of assets
- + falsification or alteration of accounts or any business document
- + misuse of confidential or personal information
- + suppression or omission of information
- + breaches or non-compliance of any laws including:
  - competition, trade practices or fair trading laws
  - any environmental or occupational health and safety laws
  - company laws and regulations (eg financial reporting, insider trading)

## 4. Reporting Procedures

One of the most important responsibilities each employee has is the obligation to report or raise a concern about a possible breach of Alesco policy or law or any improper, unethical or unlawful conduct.

If you reasonably suspect or have concerns about alleged improper conduct you should promptly bring these concerns to the attention of senior management. You can do this in a number of ways:

- + by sending an email to [whistleblower@alesco.com.au](mailto:whistleblower@alesco.com.au) (this is a secure email address and is accessed only by a person nominated by the Board. This is currently the Company Secretary of Alesco);
- + by calling on 1800 075 236 or 61 2 9248 2095 (this is a secure telephone line and is accessed only by a person nominated by the Board. This is currently the Company Secretary of Alesco);
- + by discussing your concerns with your supervisor or immediate line manager or, if appropriate, your General Manager; or
- + if you are more comfortable discussing your concerns outside of direct reporting lines or you are not satisfied with the response from line management, the Chairman of the Audit and Compliance Committee, the Company Secretary, Deputy General Counsel, Chief Financial Officer and Internal Auditor of Alesco are available. If a senior executive of Alesco or Alesco itself is the subject of your concerns, you may wish to raise the matter with the Chairman of the Audit and Compliance Committee.

The point of raising a concern is not to get a friend or colleague in trouble but to protect the Company, friend or colleague from potential harm.

## 5. Procedures

When an allegation or concern has been raised or reported by a whistleblower to the company the following process will generally take place (subject to any legal constraints).

The line manager or General Manager will discuss the matter with the Chief Executive and General Manager, Legal and Corporate Affairs of Alesco to decide whether:

- + the claim warrants further investigation
- + if so, how the investigation is to proceed
- + whether the investigation should be an internal or external investigation.

If the allegation or concern is directed towards a breach of any relevant trade practices or fair trading legislation then consideration will also be given as to whether the matter should be reported to the ACCC.

If the allegation or concern is directed towards a financial matter, the Chief Financial Officer and /or Internal Auditor of Alesco will also be consulted.

If a senior executive of an Alesco Group business or Alesco itself is the subject of the alleged improper conduct or the allegations are of a serious nature, the Chairman of the Audit and Compliance Committee or, in his absence or where considered appropriate, an external investigator will conduct the investigation promptly and the Chairman of the Alesco Board will be consulted.

The external investigator will be appointed by the Chairman of the Audit and Compliance Committee or by the Company Secretary of Alesco after consultation with the Chairman of the Audit and Compliance Committee or Chief Executive of Alesco and General Manager of the relevant business, as deemed appropriate under the circumstances.

If an investigation is to proceed, it must be conducted in an independent, fair and impartial manner with the appropriate resources being made available at the Company's cost. Where considered necessary or appropriate, external advisers or consultants (eg lawyers, the Company's auditors or financial advisers) will be consulted.

The investigator is required to provide a written report detailing:

- + the nature of the allegation
- + the conduct of the investigation
- + the conclusions reached following the investigation including any recommendation or remedial actions.

This report will be provided to the Chairman of the Audit and Compliance Committee, CEO and/or the General Manager, Legal and Corporate Affairs, depending on the circumstances. .

## 6. Confidentiality

Any discussions will be on a confidential and, where necessary, an anonymous basis.

If further investigations are required the whistleblower's name will be protected and not disclosed except with the written consent of the whistleblower or where required by law. Where the law requires disclosure, disclosure of the whistleblower will, to the extent possible, be limited to authorised persons (eg advisors or regulators). The whistleblower will be contacted before any disclosure is made. Protection will be given to the whistleblower where the whistleblower has acted in good faith. The whistleblower will not be penalised, disciplined or victimised.

## 7. Policy exclusion

This policy cannot be used for the purpose of wilfully harming another employee, customer, supplier or business. A whistleblower must act in good faith in reporting any suspected breach.

## 8. Review of Policy

This policy will be reviewed on a regular basis to ensure that it is in accordance with the appropriate practices prevailing at the time.

## 9. Responsibility for this Policy

Any questions regarding this policy and how it is to be interpreted should be referred to the Company Secretary of Alesco.

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