# Whistleblower Policy

## Overview and Purpose

Ampol strives to uphold the Ampol Values and Code of Conduct and maintain high standards of integrity, honesty, openness and transparency across the organisation. In order to achieve this, it is important the principle of speaking up is ever present in our daily work and interactions with colleagues.

Ampol is committed to providing a safe working environment and will ensure anyone coming forward with concerns based on reasonable grounds will be treated fairly and not mistreated for having raised these concerns.

## Scope

This Whistleblower Policy establishes a framework for Ampol Limited and its wholly owned subsidiaries, as well as those in our operated joint ventures, (**Ampol**) to comply with obligations regarding Whistleblowers and any legal protections provided by law.

## Policy & Standards

### Reporting

**Reporting concerns outside of this Whistleblower Policy**

1. **(General reports)** Ampol encourages employees to report any concerns and resolve issues internally by talking, in confidence, with their manager, supervisor, a member of the People & Culture or Legal teams or manager once removed.

**Reporting concerns under this Whistleblower Policy**

2. **(Protected Reports or whistleblowing)** If you are an Eligible Whistleblower you can disclose actual or suspected Reportable Conduct (see definitions below) under this Whistleblower Policy by following the process set out below, to obtain certain Whistleblower protections offered by law.

   Annexure D sets out further specific protections that apply in New Zealand if your report qualifies for legal protection in New Zealand. Where there is any inconsistency between this policy and an Annexure, the relevant Annexure will apply.

### Who can report?

3. An Eligible Whistleblower reporting under this policy includes anyone who is, or who was previously, an Ampol director, employee (including contractors), supplier, employee of a supplier, or associate and any relative, spouse or dependant of the foregoing.

### Reportable Conduct – what you can report

4. Reportable Conduct means misconduct or an improper state of affairs in relation to Ampol and includes:

   - Dishonest, illegal, corrupt or fraudulent behaviour;
   - Unethical behaviour and breaches of Ampol's policies, Code of Conduct or Supplier Code of Conduct;
   - Financial irregularities (including tax related);
   - Conduct endangering health, safety, or the environment;
   - Inappropriate work behaviour (e.g. systemic discrimination, harassment and bullying);
   - Victimising someone for reporting Reportable Conduct; and

- Breaches of regulations or laws.

Reportable Conduct may include conduct that does not involve a breach of the law.

Reportable Conduct does not include personal work-related grievances (however, we encourage you to report these by following the Ampol Group Grievance Resolution Standard).

**A personal work-related grievance:**

- is a grievance about any matter relating to your employment, or former employment, which has, or tends to have implications for you personally;
- does not have other significant implications for Ampol that do not relate to you;
- doesn't relate to conduct that:
    - is a breach of the Corporations Act 2001 (Cth) (**Corporations Act**), Australian Securities and Investments Commission Act 2001 (Cth), Banking Act 1959 (Cth), Financial Sector (Collection of Data) Act 2001 (Cth), Insurance Act 1973 (Cth), Life Insurance Act 1995 (Cth), National Consumer Credit Protection Act 2009 (Cth), Superannuation Industry (Supervision) Act 1993 (Cth), and any instrument made under these Acts; or
    - is an offence against the Commonwealth punishable by imprisonment for 12 months or more; or
    - represents a danger to the public or financial system; and
- doesn't relate to retaliation against you for having come forward with a Protected Report.

Examples of personal work-place grievances include: an interpersonal conflict; a decision relating to your engagement, transfer or promotion; a decision relating to the terms and conditions of your engagement; or a decision to suspend, terminate, or otherwise discipline you.

A report relating to a personal work-related grievance may still qualify for protection if:

- it relates to both misconduct and personal work-related grievances (mixed report);
- it relates to a breach of laws punishable by imprisonment for a period of 12 months or more, or conduct that represents a danger to the public, or information that suggests misconduct beyond your personal circumstances;
- it relates to you suffering from or being threatened with detriment for making a report; or
- it is to a lawyer for the purpose of obtaining legal advice in relation to Whistleblower protections.

Reports relating to matters that are not Reportable Conduct (such as personal work-related grievances) do not qualify for protection under the Corporations Act, the Taxation Administration Act (**Taxation Administration Act**), the Protected Disclosures (Protection of Whistleblowers) Act 2022 (New Zealand) (**Protected Disclosures Act**) or this Whistleblower Policy.

Additional information about the definition of Reportable Conduct in New Zealand is set out in Annexure D.

5. You must act honestly in making a report and have reasonable grounds to suspect the Reportable Conduct has occurred. If you deliberately make a false report, you will not qualify for protection as a Whistleblower and may be subject to disciplinary action.
6. Provided you have reasonable grounds to suspect misconduct, you can still qualify for protection as a Whistleblower, even if your suspicion ultimately turns out to be incorrect.

## Making a Protected Report

7. Where you have concerns about Reportable Conduct you can make a report via the 24-hour Ampol Hotline:

| Ampol Hotline | |
|---|---|
| In Australia | |
| Telephone | +61 1800 200 317<br>(International numbers available from the website) |

| | |
|---|---|
| Website | www.ampolhotline.deloitte.com.au |
| Email | ampolhotline@deloitte.com.au |
| In New Zealand | |
| Telephone | 0800 403 478 |
| Email | dwsnz@deloittedigital.com |
| By post | The Whistleblower Service PO Box 912028 Victoria Street West Auckland 1142 |

The purpose of the Ampol Hotline is to receive reports that qualify for protection.

8. Details of the Ampol Hotline can also be found in the Code of Conduct and the Supplier Code of Conduct, both of which are available on Ampol's website.

9. Following submission of a report to the Ampol Hotline, the report will be anonymised by Ampol's independent third-party hotline operator (if anonymity is requested) and sent to Ampol for review. Depending on the information received, Ampol may decide to conduct an investigation.

10. It is Ampol's preference that you raise concerns relating to Reportable Conduct through the Ampol Hotline. This is so that:

    - Confidentiality can be protected, and you have the option of being anonymous;
    - Reports and investigations can be recorded, tracked and reported internally; and
    - Ampol and its Whistleblower Protection Officers (whose role it is to ensure Whistleblowers receive adequate protections) can communicate with you in a secure and confidential manner.

    However, please note that the Corporations Act, Taxation Administration Act and the Protected Disclosures Act provide additional channels for reporting that attract Whistleblower protections (including to additional eligible recipients whose role it is to receive reports that qualify for protection) – as set out in Annexures B, C and D.

11. If you would like to obtain additional information prior to making a report under this Whistleblower Policy, you can contact any of Ampol's Whistleblower Protection Officers or Whistleblower Intake Officers (whose role it is to manage and oversee the handling of Protected Reports received by Ampol) (Annexure A sets out contact details for these as at October 2026). Whilst these individuals can provide you with information on how to make a report, providing them your report will not be sufficient to attract protection. You will still need to submit the report to the Ampol Hotline or otherwise follow the process provided in the Corporations Act, Tax Administration Act or the Protected Disclosures Act (see Annexures B, C and D).

## What information should I provide in my report?

12. Please provide as much information as possible so that your report can be investigated. Whilst you should have reasonable grounds to suspect Reportable Conduct has occurred, you do not need to provide all the evidence required to substantiate the report. However, a mere allegation with no supporting information is not likely to be considered as having 'reasonable grounds to suspect'. Some minimum details should include:

    - Date;
    - Time;
    - Location;
    - Names of Person(s) involved;
    - Possible witnesses; and
    - Any evidence you do have to support your report.

## How will Ampol investigate my report?

13. After submission, your report will be reviewed by Whistleblower Intake Officer A (and in the absence of that person, Whistleblower Intake Officer B) and a determination will be made as to whether a report qualifies for protection and whether to conduct an in-depth investigation. The investigation process will vary depending on the

nature of the conduct, complexity and information provided. Ampol will use reasonable endeavours to keep you updated regularly and in any case within three months from the date that your report is received. However, the frequency and timeframes for updates will vary depending on the nature of the matter.

14. In conducting an investigation, Ampol will apply a fair and proper procedure to ensure procedural fairness is offered to anyone who is mentioned in a report or to whom such a report relates (including anyone the subject of a report). This includes handling investigations confidentially where appropriate, informing the subject of a report of allegations made against them when required by principles of procedural fairness, and assessing whether sufficient information has been provided to proceed with an investigation. If insufficient information is provided, Ampol may not proceed with an investigation.
15. When making any report remember to ask for and take note of your case reference number. Retaining this will allow you to communicate with and receive updates from Ampol via the Ampol Hotline about the investigation and findings. Even if you wish to remain anonymous, you can still access updates by contacting the Ampol Hotline with your case reference number. Ampol may ask to contact you directly if further information is required. If you do not wish to communicate with Ampol directly, or provide additional information, you are not required to, however, in this instance it may be difficult to conduct an investigation and we encourage you to at least maintain contact anonymously through the Ampol Hotline so Ampol can ask follow-up questions or provide feedback.
16. Investigations and findings are documented within the Ampol Hotline platform in a secure manner. The method for documenting and reporting the findings will depend on the nature of your report. You will be informed when an investigation is completed and a matter finalised, and if appropriate provided details of the outcome of the investigation.

# Authorities and Accountabilities

## Support and protections

**What support and protections are provided?**

17. You can expect Ampol to support and protect you in the following ways where you come forward with a Protected Report:

- **Protection from liability**: Ampol will not pursue criminal, civil or administrative action against you for making a Protected Report under this policy nor will Ampol enforce a contractual or other remedy against you on the basis of you making the report. However, making a Protected Report does not provide immunity in relation to any conduct revealed by the report.
- **Maintaining confidentiality:** Information relating to your identity will be kept confidential and not shared unless:
  - You consent in writing to the disclosure;
  - We are compelled by law to do so;
  - It is reasonably necessary for the effective investigation of the matter, however we will first remove information that discloses your identity, and take all reasonable steps to reduce the risk of identification;
  - It is provided to ASIC, APRA, or the AFP; or
  - It is provided to a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

Additional information about the conditions where the Discloser's identity or information may be disclosed in New Zealand is set out in Annexure D.

Reports received via the Ampol Hotline are screened by an independent third party first and identifying information is only shared with Ampol if you consent. Even where identity information is shared with Ampol, Ampol limits those who are privy to this information and investigation teams are trained to keep the information confidential. You can also choose to be anonymous and not give any personal details if you wish at the time of making the report, throughout the investigation, during follow-up conversations and after the investigation is finalised (this includes declining to answer questions that you think could reveal your identity). In the case of an anonymous report you can still be protected as a Whistleblower under this Whistleblower Policy, the Corporations Act, the Taxation Administration Act and the Protected Disclosures Act.

- **Protection from retaliation and victimisation**: Ampol strictly prohibits and will take reasonable steps to protect you from retaliation and victimisation. These steps include disseminating this Whistleblower Policy

which notifies employees that retaliation is prohibited, providing targeted training to identified employees around the prohibition, highlighting this prohibition during investigations and appointing Whistleblower Protection Officers. Retaliation and victimisation includes action such as:
    - Dismissal, suspension, demotion or being overlooked for future career opportunities;
    - Any form of harassment or intimidation;
    - Discrimination or bias;
    - Harm or injury (including psychological harm);
    - Damage to a person's property, reputation or business or financial position; or
    - Any other conduct that constitutes retaliation.

  Examples of actions that don't amount to retaliation include changes to your work hours or managing your performance, where these are in line with Ampol policies and not in response to you making a Protected Report.

- **Whistleblower Protection Officers**: Ampol will appoint one or more Whistleblower Protection Officers (**WPO**), who will be responsible for providing protections and supporting Whistleblowers. This will include, where deemed appropriate by the WPO:
    - Maintaining regular contact with the Whistleblower;
    - Maintaining the confidentiality of the Whistleblower:
    - Reviewing any complaints of retaliation against, or victimisation of, the Whistleblower; and
    - Escalating matters to relevant members of the ALT.

  If you wish to raise any concerns directly with the WPO, including in relation to breaches of confidentiality or retaliation, you can do so through the Ampol Hotline.

- **Protections provided by law**: Annexures B, C and D set out the special protections provided by the Corporations Act, the Taxation Administration Act and in relation to Z Energy, the special protections provided by the Protected Disclosures Act for Whistleblowers and what you need to do to obtain these protections.

18. Examples of how Ampol may protect your identity and ensure you are not subject to detriment include:

- Allowing you the option to provide additional information anonymously through the Ampol Hotline;
- Minimising the number of people who have access to your report;
- Assigning a WPO to have oversight of your matter;
- Regular reminders to investigation teams and others around obligations relating to confidentiality and detrimental conduct; or
- Referring you to Ampol's Employee Assistance Program.

These are examples only and will not apply in every instance. Each report will be assessed independently, and appropriate protections provided based on the circumstances of the specific report.

## Reporting Externally

19. Ampol encourages you to report Reportable Conduct internally in the first instance. However, in some instances you may be able to make a report externally that is protected (eg to ASIC or a legal practitioner). It is important you understand the criteria for making a protected report externally. Please see Annexures B, C and D for detail on making external Whistleblower reports which are protected under the Corporations Act, the Taxation Administration Act and the Protected Disclosures Act.

## What are the obligations on Ampol Personnel in relation to Protected Reports?

20. Ampol employees, contractors and directors (**Ampol Personnel**) are required to comply with the law in relation to any Protected Reports.

21. Ampol Personnel who are aware of (or suspect) a Protected Report has been made are required to keep the identity of the reporter strictly confidential and not reveal any information which may identify the reporter.

22. Ampol Personnel are also prohibited from retaliating against, or victimising, anyone (or threatening to do so) because of a Protected Report, or the suspicion that a Protected Report has been, or will be, made.

23. Ampol Personnel who breach this requirement are breaching the law and Ampol policy, and may be subject to disciplinary action, up to and including, termination of employment or, in other cases, termination of engagement.

### What training does Ampol provide?

24. General training on how to make reports is available for all employees in our Code of Conduct learning module. Specialist training is provided to employees who are involved in the process of handling reports.

## Policy Details

### Oversight by the Board

25. The Ampol People & Culture Committee is provided with regular updates in relation to incidents reported under this policy including findings. These updates maintain the confidentiality of Whistleblowers.

## Review of Policy

26. The Board will review this policy within six months of the second anniversary of its last review. The policy was last reviewed and approved by the Board on 27 October 2026.

## Publication

27. This policy will be made available on the Ampol website (www.Ampol.com.au.au) and intranet.

## Policy Details

28. This policy is not a term of any contract, including any contract of employment, and does not impose any contractual duties, implied or otherwise, on Ampol. Ampol may vary this Whistleblower Policy from time to time.

## Document change history

| Version number | Conducted by | Approved by | Date | Description of changes |
|---|---|---|---|---|
| 1 | | Board | 31/12/2019 | |
| 2 | Secretariat | Board | 14/05/2020 | Update references from Caltex to Ampol |
| 3 | Legal & Secretariat | Board | 18/02/2022 | Update Whistleblower Protection Officer Contact<br>Update Whistleblower Intake Officer Contacts |
| 4 | Legal & Secretariat | Board | 16/08/2024 | Update Whistleblower Intake Officer Contacts, Whistleblower Protection Officer Contacts and incorporating whistleblower requirements in New Zealand |
| 5 | Legal & Secretariat | Board | 27/10/2026 | Update the Whistleblower Protection Officer Contact, job titles and refresh of the policy for readability. |

## Annexure A – Ampol Whistleblower Protection Officers and Whistleblower Intake Officers (as at October 2026)

| Ampol Whistleblower Protection Officers | |
|---|---|
| **Kathleen O'Grady**<br>General Counsel, Group Strategy | kogrady@ampol.com.au<br>0423 450 855 |
| **Yvonne Chong**<br>Company Secretary | yvonne.chong@ampol.com.au<br>0408 763 075 |
| **New Zealand**<br><br>**Patricia Green**<br>General Counsel, Z Energy<br><br>**Nicola Larson**<br>P&C Business Partner | <br>patricia.green@z.co.nz<br>+64 4 462 4648<br><br>nicola.larson@z.co.nz<br>+64 273 050 802 |

| Ampol Whistleblower Intake Officers | |
|---|---|
| **Sandra Peer**<br>Business Audit Manager (Ampol Whistleblower Intake Officer A) | sandra.peer@ampol.com.au<br>0402 067 279 |
| **Nicole Leggett**<br>Lead Counsel, Commercial Fuels (Ampol Whistleblower Intake Officer B) | nlegget@ampol.com.au<br>0478 439 717 |
| **New Zealand**<br><br>**Helen Sedcole**<br>Head of People & Culture, Z Energy (Z Energy Whistleblower Intake Officer A)<br><br>**Nicola Law**<br>Chief Financial Officer, Z Energy (Z Energy Whistleblower Intake Officer B) | <br><br>helen.sedcole@z.co.nz<br>+64 21 435 543<br><br>nicola.law@z.co.nz<br>+64 211 928 181 |

# Annexure B – Special protections under the Corporations Act

## 1. Conditions for Whistleblower Protections

The Corporations Act provides special protections to disclosures about misconduct or an improper state of affairs relating to Ampol if the following conditions are satisfied:

1. the Whistleblower is or has been:
    i. an officer, or employee of Ampol;
    ii. an individual who supplies goods or services to Ampol or an employee of a person who supplies goods or services to Ampol;
    iii. an individual who is an associate of Ampol; or
    iv. a relative, dependant or spouse of any individual referred to in (i) –(iii) above;
2. the report is made directly to:
    i. the Ampol Hotline;
    ii. an officer or senior manager (eg a Board director or Ampol Leadership Team member) of Ampol;
    iii. a member of Ampol's internal or external audit teams;
    iv. an actuary of Ampol;
    v. ASIC;
    vi. APRA;
    vii. a Commonwealth body prescribed by regulation; or
    viii. a lawyer for the purpose of obtaining legal advice or legal representation in relation to the operation of the Whistleblower provisions in the Corporations Act (even if the lawyer concludes the report does not relate to Reportable Conduct); and
3. 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 Ampol. This may include:
    i. a breach of the Corporations Act 2001, ASIC Act 2001, Banking Act 1959, Financial Sector (Collection of Data) Act 2001, Insurance Act 1973, Life Insurance Act 1995, National Consumer Credit Protection Act 2009, Superannuation Industry (Supervision) Act 1993, and any instrument made under these Acts;
    ii. an offence against the Commonwealth punishable by imprisonment for 12 months or more;
    iii. conduct that represents a danger to the public or financial system, even if it doesn't involve a breach of law; or
    iv. conduct prescribed by regulation.

Where the above conditions are satisfied, the report made by the Whistleblower is deemed to be a qualifying disclosure (**Qualifying Disclosure**).

## 2. Protections provided by the Corporations Act

The protections given by the Corporations Act when a Whistleblower has made a Qualifying Disclosure are:

**Protection of a Whistleblower's identity**

a) The Whistleblower's identity or information that is likely to lead to the identification of the Whistleblower cannot be disclosed unless:
    i. the Whistleblower consents to the disclosure of their identity;
    ii. the disclosure does not reveal the identity of the Whistleblower, but may include details that could reasonably reveal the Whistleblower's identity, where disclosure is reasonably necessary for the effective investigation of the matter and all reasonable steps are taken to minimise the risk of identification;
    iii. it is to ASIC, APRA, the AFP, or a person or body prescribed by regulations; or
    iv. it is to a lawyer for the purpose of obtaining legal advice or representation in relation to the report; and

b) a Whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary;

**Protection from detrimental conduct (victimisation or retaliation)**

c) it is illegal to cause, or threaten to cause, detriment to a Whistleblower or any other person because of a belief or suspicion that a report has been made, or may have been made, is proposed to be, or could be made. A person who does so may be guilty of an offence and may be liable for damages;

**Civil, criminal and administrative liability protection**

d) the Whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action or prosecutions for unlawfully releasing information) for making the disclosure;
e) no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the Whistleblower for making the report (eg no legal action can be taken against the Whistleblower for breach of an employment contract or duty of confidentiality for making a report);
f) in some circumstances, the reported information is not admissible against the Whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information; and
g) a Whistleblower will only be required to pay costs in relation to proceedings for compensation and other remedies if he or she instituted the proceedings vexatiously or without reasonable cause;

**Compensation and Remedies**

h) a Whistleblower who suffers loss, damage, injury or other detriment as a result of making a report may be entitled to compensation and other remedies, including where Ampol failed to take reasonable precautions and exercise due diligence to prevent the detriment. Possible remedies include an apology, reinstatement of a job (if dismissed) and exemplary damages. You should seek independent legal advice if you wish to seek compensation or other remedies.

If you are concerned that the protections you are entitled to have been breached, including in relation to the protection of your identity or retaliation, you should raise the issue with a WPO through the Ampol Hotline. You may lodge a complaint with a regulator such as ASIC or seek independent legal advice without making a prior disclosure to Ampol.

## 3. Public Interest Disclosure

The Corporations Act provides special protections for public interest disclosures about misconduct or an improper state of affairs relating to Ampol if the following conditions are satisfied:

a) a Qualifying Disclosure has been made;
b) at least 90 days have passed since that disclosure was made;
c) the Whistleblower does not have reasonable grounds to believe that action is being, or has been, taken to address the matters to which the disclosure related;
d) the Whistleblower has reasonable grounds to believe that making a further disclosure of the information would be in the public interest;
e) after the 90 days, the Whistleblower gives the authority to which the original disclosure was made written notification that:
    i. includes sufficient information to identify the original disclosure; and
    ii. states that the discloser intends to make a public interest disclosure;
f) the public interest disclosure is made to:
    i. a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory; or
    ii. a journalist; and
g) the extent of the information disclosed in the public interest disclosure is no greater than is necessary to inform the recipient of the misconduct or the improper state of affairs.

## 4. Emergency Disclosures

An emergency disclosure is a Whistleblower report to a member of Parliament or a journalist and is permitted in certain circumstances where there is a substantial and imminent danger to people or the environment.

The Corporations Act provides the same protections to emergency disclosures about misconduct or an improper state of affairs relating to Ampol if the following conditions are satisfied:

a) a Qualifying Disclosure has been made;

b) the Whistleblower has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
c) the Whistleblower gives the authority to which the original disclosure was made written notification that:

   i. includes sufficient information to identify the original disclosure; and
   ii. states that the discloser intends to make an emergency disclosure;

d) the emergency disclosure is made to:

   i. a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory; or
   ii. a journalist; and

e) the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the recipient of the substantial and imminent danger.

You should contact an independent legal adviser before reporting externally in relation to a public interest disclosure or an emergency disclosure.

# Annexure C – Special protection under the Taxation Administration Act

## 1. Conditions for Whistleblower Protections

The Taxation Administration Act provides special protections to disclosures about a breach of any Australian tax law by Ampol or misconduct in relation to Ampol's tax affairs if the following conditions are satisfied:

a) the Whistleblower is or has been:

   i. an officer or employee of Ampol;
   ii. an individual who supplies goods or services to Ampol or an employee of a person who supplies goods or services to Ampol;
   iii. an individual who is an associate of an Ampol company; or
   iv. a relative, dependant or spouse of any individual referred to in (i) –(iii) above;

b) the report is made directly to:

   i. the Ampol Hotline;
   ii. an officer or senior manager (eg a Board director or Ampol Leadership Team member) of Ampol;
   iii. a member of Ampol's internal or external audit teams;
   iv. a registered tax agent or BAS agent who provides tax or BAS services to Ampol;
   v. any other employee or officer of Ampol who has functions or duties that relate to the tax affairs of Ampol (eg Ampol's tax team);
   vi. the Commissioner of Taxation or any other recipient permitted by law; or
   vii. a lawyer for the purpose of obtaining legal advice or legal representation in relation to the operation of the Whistleblower provisions in the Taxation Administration Act (even if the lawyer concludes the report doesn't related to Reportable Conduct);

c) if the report is made to an Ampol recipient, the Whistleblower:

   i. 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 Ampol; and
   ii. considers that the information may assist the Ampol recipient to perform functions or duties in relation to the tax affairs of Ampol; and

d) if the report is made to the Commissioner of Taxation, the Whistleblower considers that the information may assist the Commissioner to perform his or her functions or duties under a taxation law in relation to Ampol.

## 2. Protections provided by the Taxation Administration Act

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

**Confidentiality**

a) the Whistleblower's identity, or information that is likely to lead to the identification of the Whistleblower, cannot be disclosed unless:

   i. the Whistleblower consents to the disclosure of their identity;
   ii. the disclosure is not of the identity of the Whistleblower but is of details that might reveal the Whistleblower's identity, is reasonably necessary for the effective investigation of the matter and all reasonable steps are taken to reduce the risk of identification;
   iii. it is to the Commissioner of Taxation, the AFP, or a person or body prescribed by regulations; or
   iv. it is to a lawyer for the purpose of obtaining legal advice or representation in relation to the report; and

b) a Whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary;

**Protection from detrimental conduct (victimisation or retaliation)**

c) it is illegal to cause, or threaten to cause, detriment to a Whistleblower or any other person because of a belief or suspicion that a report has been made, or may have been made, is proposed to be, or could be made. A person who does so may be guilty of an offence and may be liable for damages;

**Civil, criminal and administrative liability protection**

d) the Whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action or prosecutions for unlawfully releasing information) for making the disclosure;

e) no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the Whistleblower for making the report (eg no legal action can be taken against the Whistleblower for breach of an employment contract or duty of confidentiality for making a report);
f) in some circumstances, the reported information is not admissible against the Whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information;
g) a Whistleblower will only be required to pay costs in relation to proceedings for compensation and other remedies if he or she instituted the proceedings vexatiously or without reasonable cause; and

**Compensation and Remedies**

h) a Whistleblower who suffers loss, damage, injury or other detriment as a result of making a report may be entitled to compensation and other remedies, including where Ampol failed to take reasonable precautions and exercise due diligence to prevent the detriment. Possible remedies include an apology, reinstatement of a job (if dismissed) and exemplary damages. You should seek independent legal advice if you wish to seek compensation or other remedies.

If you are concerned that the protections you are entitled to have been breached, including in relation to the protection of your identity or retaliation, you should raise the issue with a WPO through the Ampol Hotline. You may lodge a complaint with a regulator such as the ATO or seek independent legal advice without making a prior disclosure to Ampol.

# Annexure D – Special protection under the Protected Disclosures (Protection of Whistleblowers) Act 2022 (New Zealand)

## 1. When legislative protections may apply

This Annexure applies to Z Energy Limited together with its subsidiaries (Z Energy). Z Energy was 100% acquired by Ampol Holdings NZ Limited in May 2022, and Ampol Limited is the ultimate parent company.

In addition to the Policy, please note the following if you are reporting from New Zealand or your concern or report relates to a person or conduct connected to Z Energy's business in New Zealand.

## 2. Conditions for Whistleblower Protections

Under New Zealand law (which includes the Protected Disclosures (Protection of Whistleblowers) Act 2022 (New Zealand) (**Protected Disclosures Act**), legislative protections are available to a discloser if they report Serious Wrongdoing to an Eligible Recipient identified in this Annexure D. Serious Wrongdoing is defined below and constitutes Reportable Conduct under this Policy.

To be a "protected disclosure" qualifying for protection under the Protected Disclosures Act, you must:

- be a Discloser as defined below;
- believe on reasonable grounds that there is, or has been, Serious Wrongdoing as defined below;
- report the Serious Wrongdoing to the Ampol Hotline or another Eligible Recipient as identified below; and
- not make the disclosure in bad faith.

**Discloser**

A Discloser is or has been:

- an employee of Z Energy;
- a homeworker within the meaning given in section 5 of the Employment Relations Act 2000 (New Zealand);
- a secondee to Z Energy;
- an individual engaged or contracted under a contract for services to do work for Z Energy;
- concerned in the management of Z Energy (including, for example, a person who is or was a member of the Board or governing body of Z Energy);
- a member of the Armed Forces (in relation to the New Zealand Defence Force); or
- a volunteer working for Z Energy without reward or expectation of reward for that work.

**Eligible Recipients**

Under the Protected Disclosures Act, you can report Serious Wrongdoing to the Ampol Hotline, Z Energy Leadership Team members or board members of Z Energy Limited or any of its subsidiaries. It also includes an Appropriate Authority (**Eligible Recipients**).

An "Appropriate Authority" includes:

- the head of any public sector organisation;
- any officer of Parliament (which does not include a Minister or a member of Parliament); and
- the membership body of a particular profession, trade or calling with the power to discipline its members.

**Serious Wrongdoing**

A disclosure will only be protected under the Protected Disclosures Act where it relates to an act, omission or course of conduct in (or by) Z Energy that is one or more of the following (**Serious Wrongdoing**):

- an offence under any New Zealand legislation;
- a serious risk to public health, public safety, the health and safety of an individual, or the environment;
- a serious risk to the maintenance of law, including the prevention, investigation and detection of offences or the right to a fair trial;

- an unlawful, a corrupt, or an irregular use of public funds or public resources; and
- conduct that is oppressive, unlawfully discriminatory, or grossly negligent, or that constitutes gross mismanagement, whether by act or omission, by:

  a) an employee (if the organisation is a public sector organisation);
  b) a person performing (or purporting to perform) a function or duty or exercising (or purporting to exercise) a power on behalf of a public sector organisation or the Government.

A personal grievance will not usually constitute a Serious Wrongdoing under the Protected Disclosures Act. If the personal grievance relates to or involves Serious Wrongdoing, the Discloser will be entitled to protections under the Protected Disclosures Act.

## 3. Protections provided by the Protected Disclosures Act

The protections given by the Protected Disclosures Act when these conditions are met are as follows:

**Confidentiality**

a) The Discloser's identity or information that is likely to lead to the identification of the Discloser cannot be disclosed unless:

   i. the Discloser consents to the disclosure of their identity; or
   ii. there are reasonable grounds to believe that the release of the identifying information is essential:
      (1) for the effective investigation of the disclosure; or
      (2) to prevent a serious risk to public health, public safety, the health or safety or any individual, or the environment; or
      (3) to comply with the principles of natural justice; or
      (4) to an investigation by a law enforcement or regulatory agency for the purpose of law enforcement.

b) Before releasing identifying information for the reasons set out above:

   i. if the release is for the reasons set out at subsection (ii)(1) or (3), Z Energy must consult with you about the release; or
   ii. if the release is for the reasons set out at subsection (ii)(2) or (4), Z Energy must, if practicable, consult with you about the release.

**Entitlement to disclose further**

c) You may, at any time, make a protected disclosure to an Appropriate Authority and will be entitled to protection under the Protected Disclosures Act.

d) If you believe, on reasonable grounds, that Z Energy or Ampol has not acted as it should under the Protected Disclosures Act or has not dealt with the matter so as to address the Serious Wrongdoing, you are entitled to protection under the Act for a protected disclosure made to a Minister.

**Protection from detriment**

e) It is illegal to cause, or threaten to cause, detriment to a person because of a belief or suspicion that a report has been made, or may have been made, is proposed to be, or could be made. A person who does so may be guilty of an offence and may be liable for damages.

**Protection from civil, criminal and disciplinary proceedings**

f) You will not incur liability pursuant to any civil, criminal or disciplinary proceedings action for making a protected disclosure.

**Protection from being treated less favourably, victimisation and retaliation**

g) An employer cannot retaliate, victimise or treat a Discloser less favourably because of a protected disclosure. If this occurs, a Discloser may raise a personal grievance under section 103(1)(k) of the Employment Relations Act 2000 (New Zealand) or make a claim with the Humans Right Commission under the Human Rights Act 1993 (New Zealand) and may be entitled to compensation and other remedies. You should seek independent legal advice if you wish to pursue this.

**Public Interest Disclosures**

Unlike in Australia, New Zealand does not provide for public interest or emergency disclosures to journalists.