

Whistleblowing Policy

DOCUMENT CONTROL

Policy	Whistleblowing Policy	
Policy Number	TTL-POL-	
Date of First Issue	19 December 2019	
Last Reviewed	19 December 2019	
Approved By / Date	Board	19 December 2019
Version	1.0	
Policy Owner	Company Secretary	

CONTENTS

Whistleblowing Policy	3
1 Purpose.....	3
2 Eligible Whistleblowers – Who can make a disclosure?	3
3 Disclosable matters	4
3.1 Disclosable matter requirements.....	4
3.2 Examples of disclosable matters.....	5
3.3 Matters that are not disclosable matters	5
4 Who can receive a disclosure?	6
4.1 Recipients.....	6
4.2 Eligible Recipients	6
4.3 Public interest disclosure and emergency disclosures	7
5 How to make a disclosure.....	7
5.1 Internal disclosure	7
5.2 External disclosure	8
5.3 Anonymous disclosures	8
6 Legal protections for whistleblowers	9
6.1 Identity protection (confidentiality).....	9
6.2 Protection from detrimental acts or omissions	9
6.3 Compensation and other remedies	10
6.4 Civil, criminal and administrative liability protection	10
7 Support and practical protection for whistleblowers	11
7.1 Measures to protect a whistleblower’s identity.....	11
7.2 Measures to protect the Whistleblower from detrimental acts or omissions.....	11
8 Handling and investigating a disclosure.....	12
8.1 Handling a disclosure	12
8.2 Investigation	12
8.3 Keeping a whistleblower informed	13
8.4 Documentation, reporting and communication.....	13
9 Ensuring fair treatment of individuals mentioned in a disclosure	13
10 Tax Act - Whistleblower protections	14
10.1 Eligible Whistleblowers – Who can make a disclosure?	14
10.2 Eligible recipients - Who can receive a disclosure?	14
10.3 Disclosures qualifying for protection	15
11 Ensuring the policy is easily accessible.....	15

WHISTLEBLOWING POLICY

1 PURPOSE

TT-Line Company Pty Ltd (**TT-Line**) is committed to complying with its whistleblowing obligations under the *Corporations Act 2001* (Cth) (**Act**) and *Tax Administration Act 1953* (Cth) (**Tax Act**) and is required to have this whistleblowing policy.

The purpose of this policy is:

- (a) to encourage disclosures of misconduct;
- (b) to help deter misconduct;
- (c) to ensure individuals who disclose misconduct can do so safely, securely and with confidence that they will be protected and supported;
- (d) to ensure disclosures are dealt with appropriately and on a timely basis;
- (e) to provide transparency around TT-Line's framework for receiving, handling and investigating disclosures;
- (f) to support TT-Line's values, Code of Conduct and Ethics Policy and Grievance Policy;
- (g) to support TT-Line's long-term sustainability and reputation; and
- (h) to meet TT-Line's legal and regulatory obligations.

TT-Line is committed to encouraging TT-Line's employees and non-employees who are aware of possible wrongdoing to speak up in accordance with TT-Line's policies, procedures and systems.

Please read this policy carefully before you make a disclosure.

TT-Line also has a Public Interest Disclosure Policy as required under the *Public Interest Disclosures Act 2002* (Tas). This policy applies to the disclosure of certain information by TT-Line's public officers (including its members, officers or employees) or by TT-Line's contractors to TT-Line, the Integrity Commission or the Ombudsman depending on what the disclosure relates to.

Please consider our Guidance Note on Whistleblowing to assist you in determining the legislation and policies that may apply to a proposed disclosure, the protections available to a whistleblower and which procedure(s) you will use to disclose wrongdoing.

This policy should be read in conjunction with TT-Line's Guidance Note on Whistleblowing, Public Interest Disclosure Policy, Code of Conduct and Ethics Policy, Grievance Policy, Privacy Policy and Appropriate Workplace Behaviour Policy.

2 ELIGIBLE WHISTLEBLOWERS – WHO CAN MAKE A DISCLOSURE?

A whistleblower will qualify for protection under the Act if they are an eligible whistleblower as described in this clause and the whistleblower has made a disclosure of information relating to a disclosable matter (as described in clause 3) directly to a recipient (as described in clause 4.1).

An eligible whistleblower is an individual who is, or has been, any of the following in relation to TT-Line:

- (a) an officer or employee (e.g. current and former employees who are permanent, part-time, fixed-term or temporary, interns, secondees, managers, and directors);
- (b) a supplier of services or goods to TT-Line (whether paid or unpaid), including their

employees (e.g. current and former contractors, consultants, service providers and business partners);

- (c) an associate of TT-Line; and
- (d) a relative, dependant or spouse of an individual referred to above in (a)-(c) (e.g. relatives, dependants or spouse of current and former employees, contractors, consultants, service providers, suppliers and business partners).

Please also see 10.1 for eligible whistleblowers under the Tax Act.

3 DISCLOSABLE MATTERS

A disclosure must be a disclosable matter to qualify for protection under the Act.

Please also see 10.3 for disclosures qualifying for protection under the Tax Act.

3.1 Disclosable matter requirements

Disclosable matters under the Act involve information:

- (a) that the whistleblower has reasonable grounds to suspect that information concerns misconduct, or an improper state of affairs or circumstances, in relation to TT-Line, or a related body corporate of TT-Line; and
- (b) without limiting clause 3.1(a), the whistleblower has reasonable grounds to suspect that the information indicates TT-Line or its related body corporate (including their employees or officers) have engaged in conduct that:
 - (i) *constitutes an offence against, or a contravention of, a provision of any of the following:*
 - (A) the Act;
 - (B) the *Australian Securities and Investments Commission Act 2001*;
 - (C) the *Banking Act 1959*;
 - (D) the *Financial Sector (Collection of Data) Act 2001*;
 - (E) the *Insurance Act 1973*;
 - (F) the *Life Insurance Act 1995*;
 - (G) the *National Consumer Credit Protection Act 2009*;
 - (H) the *Superannuation Industry (Supervision) Act 1993*;
 - (I) an instrument made under an Act referred to in 3.1(b)(i)(A)– 3.1(b)(i)(H);
 - (ii) *constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;*
 - (iii) *represents a danger to the public or the financial system; or*
 - (iv) *is prescribed by regulation.*

The term “misconduct” is defined in section 9 of the Act and includes fraud, negligence, default, breach of trust and breach of duty.

Disclosable matters may relate to significant risk to public safety or the stability of, or confidence in, the financial system and do not have to breach a law.

A whistleblower can still qualify for protection where the whistleblower's disclosure turns out to be incorrect, however TT-Line discourages deliberate false reporting.

3.2 Examples of disclosable matters

Disclosable matters include:

- illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property;
- offering or accepting a bribe;
- fraud, money laundering or misappropriation of funds;
- failure to comply with, or breach of, legal or regulatory requirements.

3.3 Matters that are not disclosable matters

Disclosable matters do not include disclosures solely relating to personal work-related grievances.

Personal work-related grievances are those that relate to the whistleblower's current or former employment and have, or tend to have, implications for the whistleblower personally, but do not:

- (a) have any other significant implications for the entity (or another entity); or
- (b) relate to any conduct, or alleged conduct, about a disclosable matter as set out in clause 3.1.

For example:

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

A personal work-related grievance may still qualify for protection if:

- (a) it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (mixed report);
- (b) TT-Line has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the whistleblower's personal circumstances;
- (c) the whistleblower suffers from or is threatened with detriment for making a disclosure; or
- (d) the whistleblower seeks legal advice or legal representation about the operation of the whistleblower protections under the Act.

If your matter is not a disclosable matter, please consult TT-Line's policies and procedures about grievances that are not covered by this policy as your matter may be covered under other legislation, such as the Fair Work Act 2009 (Cth).

4 WHO CAN RECEIVE A DISCLOSURE?

4.1 Recipients

To be able to qualify for protection under the Act, a whistleblower needs to make a disclosure directly to:

- (a) an eligible recipient (as described in clause 4.2);
- (b) a legal practitioner (for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Act, even if the advice concludes the disclosure is not a disclosable matter);
- (c) Australian Securities and Investments Commission (ASIC), Australian Prudential Regulation Authority (APRA) or another Commonwealth body prescribed by regulation;
- (d) a journalist or parliamentarian provided the disclosure is a public interest disclosure or emergency disclosure (as further described in clause 4.3 of this Policy).

A disclosure may be made internally within TT-Line or externally. TT-Line encourages whistleblowers to disclose to TT-Line in the first instance.

You should contact an independent legal adviser before making a public interest disclosure or an emergency disclosure under the Act. It is important to understand the criteria for making a public interest or emergency disclosure as described in clause 4.3 of this Policy. A disclosure must have previously been made to ASIC, APRA or a prescribed body and written notice provided to the body to which the disclosure was made. In the case of a public interest disclosure, at least 90 days must have passed since the previous disclosure.

For more whistleblowing information from ASIC, refer to:

How ASIC handles whistleblower reports Information Sheet 239 - <https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/how-asic-handles-whistleblower-reports/>

Please also see clause 10.2 for eligible recipients under the Tax Act.

4.2 Eligible Recipients

An eligible recipient includes within TT-Line:

- (a) a Whistleblower Protection Officer;
- (b) Chief Executive Officer;
- (c) whilst it is preferable to make disclosures to the officers described in 4.2(a) and 4.2(b), a whistleblower may also raise the matter with an officer (i.e. a director or company secretary) or senior manager of TT-Line, an auditor or member of an audit team conducting an audit of TT-Line or its related body corporate or an actuary of TT-Line or its related body corporate.

A senior manager is senior executive within an entity, other than a director or company secretary, who:

- (d) makes or participates in making decisions that affect the whole, or a substantial part, of the business of the entity; or
- (e) has the capacity to significantly affect the entity's financial standing,

and in the context of TT-Line this includes:

- (i) a member of the Leadership Team; or
- (ii) a Senior Manager,

as set out in TT-Line's Delegation Framework which is reviewed and updated on an annual basis.

4.3 Public interest disclosure and emergency disclosures

- (a) A public interest disclosure is the disclosure of information to a journalist or a parliamentarian, where:
 - (i) at least 90 days have passed since the whistleblower made the disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation;
 - (ii) the whistleblower does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure;
 - (iii) the whistleblower has reasonable grounds to believe that making a further disclosure of the information is in the public interest; and
 - (iv) before making the public interest disclosure, the whistleblower has given written notice to the body to which the previous disclosure was made that:
 - (A) includes sufficient information to identify the previous disclosure; and
 - (B) states that the whistleblower intends to make a public interest disclosure.
- (b) An emergency disclosure is the disclosure of information to a journalist or parliamentarian, where:
 - (i) the whistleblower has previously made a disclosure of the information to ASIC, APRA or another Commonwealth body prescribed by regulation;
 - (ii) 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;
 - (iii) before making the emergency disclosure, the whistleblower has given written notice to the body to which the previous disclosure was made that:
 - (A) includes sufficient information to identify the previous disclosure; and
 - (B) states that the whistleblower intends to make an emergency disclosure; and
 - (iv) the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.

5 HOW TO MAKE A DISCLOSURE

A disclosure may be made internally or externally.

5.1 Internal disclosure

A disclosure (including anonymous disclosures) can be made confidentially to:

- (a) Chief Executive Officer

Location: Esplanade, East Devonport TAS and Station Pier, Waterfront Place, Port

Melbourne VIC (during business hours)

Phone: 03 6419 9300 (during business hours)

Email: chiefexecutiveofficer@spiritoftasmania.com.au (at any time)

Postal address: PO Box 168E, East Devonport TAS 7310.

- (b) Whistleblower Protection Officer – Mr Kevin Maynard, Company Secretary
Location: The Esplanade, East Devonport TAS (during business hours)
Phone: 03 6419 9073 (during business hours)
Email: kfm@spiritoftasmania.com.au (at any time)
Postal address: PO Box 168E, East Devonport TAS 7310
- (c) Whistleblower Protection Officer – Mr Glenn Marie
Location: Station Pier, Waterfront Place, Port Melbourne VIC (during business hours)
Phone: 03 8592 3025 (during business hours)
Email: gmarie@spiritoftasmania.com.au (at any time)
Postal address: PO Box 168E, East Devonport TAS 7310.
- (d) Email: disclosures@spiritoftasmania.com.au.

Disclosures made internally to an eligible recipient as described in clause 4.2 will be reported to the TT-Line Board for information purposes. This reporting must not compromise the identity of the person making the disclosure.

A disclosure that relates to the Chief Executive Office or a director/secretary of TT-Line should be disclosed to the recipients identified at clauses 4.1(b), 4.1(c) and 4.1(d) (and not to an eligible recipient within TT-Line).

Where a whistleblower is concerned about approaching the above officers in the workplace, the whistleblower can call the relevant officer and request a meeting in a discreet location away from the workplace.

5.2 External disclosure

A disclosure may be made to the Ombudsman as follows:

- (a) [GPO Box 960](#)
Hobart Tasmania 7001
- (b) [Level 6, 86 Collins Street](#)
HOBART
TASMANIA 7000
- (c) Email: ombudsman@ombudsman.tas.gov.au
- (d) Phone: [1800 001 170](tel:1800001170) (Charges from mobile phones apply)

5.3 Anonymous disclosures

A disclosure may be made anonymously and protected by the Act. A whistleblower can choose to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalised. A whistleblower can refuse to answer questions that could reveal a whistleblower's identity at any time, including during follow-up conversations. If a whistleblower wishes to remain anonymous a whistleblower should maintain ongoing two-way communication with TT-Line, so TT-Line can ask follow-up questions or provide feedback.

TT-Line takes the following measures and mechanisms for protecting anonymity:

- Disclosures can be made with an anonymised email address;
- Disclosures can be made to an external third party as described in clause 5.2;
- A whistleblower may adopt a pseudonym for the purpose of their disclosure where their identity is known to the eligible recipient but they do not wish to disclose their identity to others.

If a whistleblower wishes to obtain additional information, a whistleblower can contact TT-Line's Whistleblower Protection Officer or an independent legal adviser.

6 LEGAL PROTECTIONS FOR WHISTLEBLOWERS

The following protections apply to eligible whistleblowers who make a disclosure regarding a disclosable matter covered by the Act and apply not only to internal disclosures, but to disclosures to legal practitioners, regulatory and other external bodies, and public interest and emergency disclosures that are made in accordance with the Act.

Please also see clause 10.3 for further information about protection of whistleblowers under the Tax Act.

6.1 Identity protection (confidentiality)

It is illegal for a person to identify a whistleblower, or disclose information that is likely to lead to a whistleblower's identification (which they have obtained directly or indirectly because the whistleblower made a disclosure that qualifies for protection) unless it is disclosed:

- (a) to:
- (i) ASIC, APRA, or a member of the Australian Federal Police;
 - (ii) a legal practitioner (for the purposes of obtaining legal advice or legal representation about the whistleblower provisions in the Act);
 - (iii) a person or body prescribed by regulations; or
 - (iv) with a whistleblower's consent; or
- (b) with or without the whistleblower's consent and:
- (i) the information does not include the whistleblower's identity;
 - (ii) TT-Line has taken all reasonable steps to reduce the risk that the whistleblower will be identified from the information; and
 - (iii) it is reasonably necessary for investigating the issues raised in the disclosure.

You can lodge a complaint to TT-Line by contacting any of the recipients set out in clause 5.1 and 5.2 or in accordance with TT-Line's Grievance Policy, or a regulator, such as ASIC, APRA or the Australian Tax Office (ATO) about a breach of confidentiality.

6.2 Protection from detrimental acts or omissions

A person cannot:

- (a) engage in conduct that causes detriment to a whistleblower (or another person), in relation to a disclosure, if:
- (i) the person believes or suspects that a whistleblower (or another person) made, may have made, proposes to make or could make a disclosure that qualifies for protection; and
 - (ii) the belief or suspicion is the reason, or part of the reason, for the conduct; and

- (b) make a threat to cause detriment to a whistleblower (or another person) in relation to a disclosure.

A threat may be express or implied, or conditional or unconditional. A whistleblower (or another person) who has been threatened in relation to a disclosure does not have to actually fear that the threat will be carried out.

Detriment includes (without limitation) any of the following:

- (a) dismissal of an employee;
- (b) injury of an employee in his or her employment;
- (c) alteration of an employee's position or duties to his or her disadvantage;
- (d) discrimination between an employee and other employees of the same employer;
- (e) harassment or intimidation of a person;
- (f) harm or injury to a person, including psychological harm;
- (g) damage to a person's property;
- (h) damage to a person's reputation;
- (i) damage to a person's business or financial position; or
- (j) any other damage to a person.

but does not include:

- (k) administrative action that is reasonable for the purpose of protecting a whistleblower from detriment (e.g. moving a whistleblower who has made a disclosure about their immediate work area to another office to prevent them from detriment); and
- (l) managing a whistleblower's unsatisfactory work performance, if the action is in line with the entity's performance management framework.

6.3 **Compensation and other remedies**

A whistleblower or any other employee or person can seek compensation and other remedies through the courts if:

- (a) they suffer loss, damage or injury because of a disclosure; and
- (b) the entity failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

You are encouraged to seek independent legal advice.

6.4 **Civil, criminal and administrative liability protection**

A whistleblower is protected from the following in relation to a whistleblower's disclosure:

- (a) civil liability (e.g. any legal action against a whistleblower for breach of an employment contract, duty of confidentiality or another contractual obligation);
- (b) criminal liability (e.g. attempted prosecution of a whistleblower for unlawfully releasing information, or other use of the disclosure against a whistleblower in a prosecution (other than for making a false disclosure)); and
- (c) administrative liability (e.g. disciplinary action for making the disclosure).

The protections do not grant immunity for any misconduct a whistleblower have engaged in that is revealed in a whistleblower's disclosure.

7 SUPPORT AND PRACTICAL PROTECTION FOR WHISTLEBLOWERS

7.1 Measures to protect a whistleblower's identity

TT-Line has the following measures to protect the confidentiality of a whistleblower's identity:

- (a) all personal information or reference to the whistleblower witnessing an event will be redacted;
- (b) the whistleblower will be referred to in a gender-neutral context;
- (c) where possible, the whistleblower will be contacted to help identify certain aspects of their disclosure that could inadvertently identify them;
- (d) disclosures will be handled and investigated by qualified staff;
- (e) all paper and electronic documents and other materials relating to disclosures will be stored securely;
- (f) access to all information relating to a disclosure will be limited to those directly involved in managing and investigating the disclosure;
- (g) only a restricted number of people who are directly involved in handling and investigating a disclosure will be made aware of a whistleblower's identity (subject to the whistleblower's consent) or information that is likely to lead to the identification of the whistleblower;
- (h) communications and documents relating to the investigation of a disclosure will not be sent to an email address or to a printer that can be accessed by other staff; and
- (i) each person who is involved in handling and investigating a disclosure will be reminded about the confidentiality requirements, including that an unauthorised disclosure of a whistleblower's identity may be a criminal offence.

Please note, in practice, people may be able to guess the whistleblower's identity if:

- (a) the whistleblower has previously mentioned to other people that they are considering making a disclosure;
- (b) the whistleblower is one of a very small number of people with access to the information; or
- (c) the disclosure relates to information that a whistleblower has previously been told privately and in confidence.

7.2 Measures to protect the Whistleblower from detrimental acts or omissions

TT-Line has the following measures to protect a whistleblower from detriment:

- (a) processes for assessing the risk of detriment against a whistleblower and other persons (e.g. other staff who might be suspected to have made a disclosure), which will commence as soon as possible after receiving a disclosure;
- (b) support services (including counselling or other professional or legal services) that are available to whistleblowers;
- (c) strategies to help a whistleblower minimise and manage stress, time or performance impacts, or other challenges resulting from the disclosure or its investigation;

- (d) actions for protecting a whistleblower from risk of detriment (such as, where practicable allowing the whistleblower to perform their duties from another location, reassigning the whistleblower to another role at the same level, make other modifications to the whistleblower's workplace or the way they perform their work duties, or reassign or relocate other staff involved in the disclosable matter);
- (e) processes for ensuring that management are aware of their responsibilities to maintain the confidentiality of a disclosure, address the risks of isolation or harassment, manage conflicts, and ensure fairness when managing the performance of, or taking other management action relating to, a whistleblower;
- (f) procedures on how a whistleblower can lodge a complaint if they have suffered detriment, and the actions the entity may take in response to such complaints (e.g. the complaint could be investigated as a separate matter by an officer who is not involved in dealing with disclosures and the investigation findings will be provided to the Board); and
- (g) interventions for protecting a whistleblower if detriment has already occurred—for example, TT-Line could investigate and address the detrimental conduct, by taking disciplinary action, or allow the whistleblower to take extended leave, or develop a career development plan for the whistleblower that includes new training and career opportunities, or offer compensation or other remedies.

You may seek independent legal advice or contact regulatory bodies, such as ASIC, APRA or the ATO, if you believe you have suffered detriment.

8 HANDLING AND INVESTIGATING A DISCLOSURE

8.1 Handling a disclosure

Upon receipt of a disclosure, TT-Line will need to assess each disclosure to determine whether:

- (a) it qualifies for protection; and
- (b) a formal, in-depth investigation is required.

TT-Line will endeavour to assess a disclosure within 10 business days, noting the assessment period may vary depending on the nature of the disclosure.

8.2 Investigation

If TT-Line determines that it will need to investigate a disclosure, TT-Line will need to determine:

- (a) the nature and scope of the investigation;
- (b) the person(s) within and/or outside TT-Line that should lead the investigation;
- (c) the nature of any technical, financial or legal advice that may be required to support the investigation; and
- (d) the timeframe for the investigation.

The Chief Executive Officer will appoint an investigator to investigate the matter. An investigator may be a person from within TT-Line or a consultant engaged for that purpose.

The investigator will prepare an investigation plan for approval by the Chief Executive Officer. The plan will list the issues which are to be investigated and describe the steps which the investigator intends to take in investigating each of those issues. The plan will be updated as necessary during the course of the investigation.

TT-Line may not be able to undertake an investigation if it is not able to contact the whistleblower (e.g. if a disclosure is made anonymously and the whistleblower has refused to provide, or has not provided, a means of contacting them).

8.3 Keeping a whistleblower informed

The Chief Executive Officer or the Whistleblowing Protection Officer will ensure that the whistleblower is kept informed of action taken in relation to the whistleblower's disclosure, and the timeframes that apply.

The whistleblower will be provided with regular updates, if the whistleblower can be contacted (including through anonymous channels). The frequency and timeframe may vary depending on the nature of the disclosure.

The whistleblower will be informed of the objectives of any investigation that takes place, the findings of the investigation, and the steps taken by TT-Line to address any improper conduct that has been found to have occurred. The whistleblower will be given reasons for all decisions made by TT-Line in relation to a disclosure. All communication with the whistleblower will be in plain English.

8.4 Documentation, reporting and communication

The method for documenting and reporting the findings will depend on the nature of the disclosure. The findings from an investigation will be documented and reported to those responsible for oversight of the policy, being the Chief Executive Officer, the Board and the Whistleblowing Protection Officers.

If the Chief Operating Officer is satisfied that the conduct which was the subject of the investigation has occurred, the Chief Operating Officer will consider the recommendations in the investigator's report and decide upon the steps which are to be taken to prevent the conduct from continuing or occurring in the future. Again taking into consideration any recommendations in the investigator's report, the Chief Operating Officer will also consider whether any action should be taken to remedy any harm or loss arising from the conduct.

Where a person (other than the Chief Operating Officer) is responsible for the progress of the investigation and that person is satisfied that the disclosed misconduct has occurred, that person will recommend to the Chief Operating Officer the action that must be taken.

Where the investigation concludes that the disclosed conduct did not occur, the Chief Operating Officer will report these findings to the Board and to the whistleblower.

The Chief Executive Officer will inform the whistleblower of the findings of the investigation, and of any steps taken as a result of the findings made.

There may be circumstances where it may not be appropriate to provide details of the outcome to the whistleblower.

A whistleblower may lodge a complaint with a regulator, such as ASIC, APRA or the ATO, if they are not satisfied with the outcome of TT-Line's investigation.

9 ENSURING FAIR TREATMENT OF INDIVIDUALS MENTIONED IN A DISCLOSURE

TT-Line has the following measures to ensure fair treatment.

- (a) disclosures will be handled confidentially, when it is practical and appropriate in the circumstances;
- (b) each disclosure will be assessed and may be the subject of an investigation;
- (c) the objective of an investigation is to determine whether there is enough evidence to

- substantiate or refute the matters reported;
- (d) when an investigation needs to be undertaken, the process will be objective, fair and independent;
 - (e) an employee who is the subject of a disclosure will be advised about the subject matter of the disclosure as and when required by principles of natural justice and procedural fairness and prior to any actions being taken - for example, if the disclosure will be the subject of an investigation; and
 - (f) an employee who is the subject of a disclosure may contact TT-Line's support services which are available at HunterLink, Newport and Wildman and Johara.

TT-Line may determine the most appropriate time to inform the individual who is the subject of a disclosure about the investigation, provided that TT-Line inform the individual before making any adverse finding against them.

10 TAX ACT - WHISTLEBLOWER PROTECTIONS

TT-Line is required to notify you that there are protections provided in the tax whistleblower regime under Part IVD of the Tax Act.

10.1 Eligible Whistleblowers – Who can make a disclosure?

An individual is an eligible whistleblower under the Tax Act if the individual is or has been:

- (a) an officer (within the meaning of the Act) of TT-Line;
- (b) an employee of TT-Line;
- (c) an individual who supplies services or goods to TT-Line (whether paid or unpaid);
- (d) an employee of a person that supplies services or goods to TT-Line (whether paid or unpaid);
- (e) an individual who is an associate (within the meaning of section 318 of the *Income Tax Assessment Act 1936*) of TT-Line;
- (f) a spouse, dependant or child of an individual of 10.1(a) to 10.1(e).

10.2 Eligible recipients - Who can receive a disclosure?

An eligible recipient under the Tax Act is:

- (a) an auditor, or a member of an audit team conducting an audit, of TT-Line;
- (b) a registered tax agent or BAS agent (within the meaning of the *Tax Agent Services Act 2009*) who provides tax agent services (within the meaning of that Act) or BAS services (within the meaning of that Act) to TT-Line;
- (c) a person authorised by TT-Line to receive disclosures that may qualify for protection as described in clause 4.2(a) and (b);
- (d) a person or body prescribed;
- (e) a director, secretary or senior manager (within the meaning of the Act) of TT-Line;
- (f) any other employee or officer (within the meaning of the Act) of TT-Line who has functions

or duties that relate to the tax affairs of TT-Line.

A disclosure made to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblowing part of the Tax Act qualifies for protection under the Tax Act.

A whistleblower can make a disclosure to the ATO and qualify for protection.

10.3 Disclosures qualifying for protection

To qualify for protection under the tax whistleblower regime, the eligible whistleblower must have reasonable grounds to suspect that the information indicates misconduct or an improper state of affairs or circumstances in relation to tax affairs of TT-Line. The eligible whistleblower may assist the eligible recipient to perform its functions or duties in relation to those tax affairs.

For further information, see this link: <https://www.ato.gov.au/general/gen/whistleblowers/>

This link contains information about legal protections including identity protection, civil, criminal and administrative liability protection, detrimental conduct protection and compensation and other remedies available under the Tax Act.

11 ENSURING THE POLICY IS EASILY ACCESSIBLE

This policy is easy to access and is available on TT-Line's website at: <https://www.spiritoftasmania.com.au/> .

TT-Line will also make the policy available:

- (a) in hard copy at TT-Line's offices at Esplanade, East Devonport in Tasmania and Station Pier, Waterfront Place, Port Melbourne in Victoria; and
- (b) on TT-Line's intranet.

TT-Line will ensure that relevant staff receive a briefing on this policy. TT-Line will review this policy from time to time. TT-Line encourage you to check TT-Line's website regularly as any updated policy will be available on TT-Line's website.