



Whistleblower Policy

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1. INTRODUCTION

1.1 Purpose

Air Liquide in Australia and New Zealand is committed to fostering a culture of honest and ethical behaviour amongst its workers and to conducting its business in line with applicable laws, good corporate governance, the Air Liquide Group [Principles of Action](#) and the [Code of Conduct](#).

The purpose of this Whistleblower Standard Operating Procedure (or “**Policy**”) is:

- (a) to foster an organisational culture where workers feel safe to speak up about suspected wrongdoing involving Air Liquide;
- (b) to encourage the reporting of wrongdoing;
- (c) to provide greater transparency as to how Air Liquide handles disclosures, and to ensure disclosures raised are dealt with appropriately, consistently, fairly and professionally; and
- (d) to promote better compliance with the law and a more ethical culture, by increasing awareness that there is a higher likelihood that wrongdoing will be reported.

1.2 Scope of this Policy

This Policy applies in respect of Air Liquide Australia Limited, Air Liquide Healthcare Pty Ltd, Air Liquide Australia Solutions Pty Ltd, Healthy Workplace Solutions Pty Ltd and Air Liquide New Zealand Limited (collectively referred to here as “**Air Liquide ANZ**”). The Australian entities, Air Liquide Australia Limited, Air Liquide Healthcare Pty Ltd, Air Liquide Australia Solutions Pty Ltd, and Healthy Workplace Solutions Pty Ltd, are also referred to in this Policy as “**Air Liquide Australia**”.

This Policy takes into account that there are legislative protections for whistleblowers in certain circumstances. In Australia, it is found in the *Corporations Act 2001* (“**Australian Whistleblowing Law**”) and in New Zealand, it is found in the *Protected Disclosures (Protection of Whistleblowers) Act 2022* (“**New Zealand Whistleblowing Law**”) (together, “**Whistleblowing Laws**”).

This Policy may cover a broader range of disclosures than the Whistleblowing Laws. This means that some, but not all, disclosures made under this Policy may be able to access additional protections under Whistleblowing Laws.

For Air Liquide ANZ employees, if you have questions regarding this Policy, you can contact the Ethics Correspondent, your HR Business Partner or the Legal Department.

1.3 Access to this Policy

A copy of this Policy (sections 1 to 12) can be found by external parties on Air Liquide’s website at <https://au.airliquide.com/our-policies>. Air Liquide employees can also access this Policy through Air Liquide’s Document Management System and/or by contacting Human Resources or the Legal Department.



1.4 Persons who may access the Air Liquide ANZ Whistleblower System

This Policy establishes a whistleblower system which can be accessed by the following persons:

- (a) Employees and former employees, whether working full-time or part-time, for an indefinite-term or fixed-term staff, including temporary staff, apprentices and interns;
- (b) Shareholders, directors and officers;
- (c) External stakeholders of Air Liquide such as customers, patients, suppliers, business partners, agents or subcontractors, and their staff, as well as people situated in local communities where Air Liquide sites or projects are located;
- (d) Job applicants; and
- (e) “Facilitators” (i.e., individuals or private non-profits, who assist the whistleblower in disclosing Reportable Conduct).

A person who accesses the whistleblower system established by this Policy is referred to interchangeably as a “**whistleblower**” or as a “**discloser**”.



2. REPORTABLE CONDUCT

Persons under section 1.4 may make a disclosure or report of information under this Policy if they have reasonable grounds to suspect that there is **serious misconduct, or an improper state of affairs or circumstances**, relating to Air Liquide ANZ or its related companies. This may include information which suggests that an officer or employee of Air Liquide ANZ or its related companies have engaged in conduct which:

- is negligent or involves breach of trust or breach of duty;
- is fraudulent or corrupt activity including offering or accepting a bribe;
- is illegal activity (such as theft, drug sale or use, money laundering or misappropriation, violence, harassment or intimidation, criminal damage to property);
- involves a failure to comply with, or breach of, legal or regulatory requirements;
- is unethical or in breach of Air Liquide’s Group Code of Conduct or other internal policies or procedures;
- involves an incident related to human rights, health and safety, or the environment;
- involves a significant risk to public safety or a threat or harm to the public interest;
- any instruction to cover up or attempt to cover up serious wrongdoing, (referred to in this Policy as “**Reportable Conduct**”).

This Policy extends to Reportable Conduct that occurs before or after the commencement of this Policy.



3. URGENT SAFETY ISSUES AND PERSONAL WORK GRIEVANCES

The whistleblower system should not be used for urgent health, security or safety issues. These types of issues can be brought to the attention of Air Liquide's HSEQ department.

This Policy is not designed as a platform for raising routine Human Resources (HR) or Health, Safety and Environment (HSE) related issues, such as interpersonal conflict, remuneration, career development, decisions to suspend or terminate, and other matters of a similar nature – ie. that have implications for the whistleblower personally, but do not have broader implications for Air Liquide ANZ (or another entity) or relate to breaches of specific laws (“personal work-related grievances”).

In the case of personal work-related grievances, employees should refer to the Grievances & Investigations Policy, located in Air Liquide's Document Management System as well as on the Human Resources intranet site.

Whilst disclosure on personal work-related grievances will not generally constitute Reportable Conduct and qualify for protection under this Policy, they may be protected under other legislation, such as the Australian Fair Work Act 2009 (Cth) or the New Zealand Employee Relations Act 2000. In addition, a personal work-related grievance may qualify for legal protection under this Policy if it concerns alleged detriment caused to the discloser or any other person (or a threat of detriment) due to making (or being able to make) a qualifying disclosure under this Policy.

A whistleblower should seek independent legal advice in relation to their unique circumstances if they wish to ensure they obtain the benefit of protections available to them under Whistleblowing Laws or other legislation.

4. REASONABLE GROUNDS

Protection under this Policy for the disclosure of Reportable Conduct requires that there are reasonable grounds to suspect that there was serious misconduct or an improper state of affairs or circumstances involving Air Liquide ANZ or its related company or its or their officers or employees.

This is to be assessed in light of the circumstances and information available at the time of the alert. Typically, reasonable grounds will involve a person having become aware of the facts they report in a work-related context; or, if the whistleblower becomes aware of information outside of a work-related context, acquiring personal knowledge of the facts he or she reports.

Reasonable grounds does not however require a whistleblower to be right. Protection under this Policy (as further outlined in section 10) is available to any whistleblower who makes the disclosure of Reportable Conduct on reasonable grounds, irrespective of whether the allegations ultimately prove to be true.

5. HOW TO MAKE A DISCLOSURE

An alert relating to Reportable Conduct can be made using any method (i.e., in writing – e.g. email or through Ethicall (see section 6.1(d)) or verbally by video or face/face.

Although whistleblowers have the right to make a disclosure anonymously (see section 7), investigation into the matter will be facilitated if the disclosure includes, as far as possible, complete and precise information relating to the facts, persons involved and, if available, evidence (whether or not circumstantial).

Further information may be requested from, or provided by, the whistleblower at any time after the initial disclosure and during the investigation process.

6. TO WHOM DISCLOSURE CAN BE MADE

6.1 Options/ channels for disclosures

Air Liquide facilitates a number of different options to encourage speaking up and disclosing Reportable Conduct. These include contacting the persons listed below, as well as using EthiCall.

Please note - not all persons listed below are persons to whom disclosures can be made to obtain protection under the Whistleblowing Laws. General protections do apply under this Policy for qualifying disclosures made under it, however there may be additional protections under the Whistleblowing Laws. For whistleblowers who seek protection in respect of their disclosure under the Whistleblowing Laws, you should also refer to section 6.2.

(a) People Managers

Air Liquide employees can disclose or raise a matter to their immediate supervisor, manager or another senior manager.

(b) HR Representative, Legal Representative or Ethics Correspondent

An employee can disclose or raise a matter to their Air Liquide HR Business Partner, to the Legal Department or to the local Ethics Correspondent. In addition to the local Ethics Correspondent, a concern can be raised to the Group Ethics Officer. (Employees can refer to the Group Ethics intranet for contact information of the ethics correspondent(s) and/or the Groups Ethics Officer.).

(c) Contact person

Third parties can also raise their concerns to their contact person at Air Liquide.

(d) EthiCall

Disclosures can also be made through EthiCall. EthiCall is a means to disclose Reportable Conduct confidentially (with the option of being anonymous) through an external service provider.



Reporting to EthiCall can be done via phone or online through the website:

<p>EthiCall toll free numbers: Australia - 1800 312 928 New Zealand - 00 800 7233 2255</p>	<p>EthiCall Online reporting: www.safecall.co.uk/airliquide</p>
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In the event the alert is received via EthiCall, the whistleblower receives an acknowledgment of receipt on the platform. An email notification is sent to the nominated Air Liquide alert coordinator, who (unless the alert does not qualify as falling within the scope of this Policy) nominates an investigator to analyse the received alert. When reporting an alert in EthiCall, whistleblowers get a username and password, which they can use to connect to the system, follow-up on the alert and communicate with the third party provider, if necessary. Further questions may also be raised with the investigator.

For Air Liquide ANZ employees, if you have further questions regarding EthiCall, you can contact the ethics correspondent, your HR representative or the Legal Department.

For external persons, visit the EthiCall website, www.safecall.co.uk/airliquide or ring the number above, for further information.



6.2 Protected Disclosures under the Whistleblowing Laws

The term Protected Disclosures is used here to refer to a qualifying disclosure made under the Australia Whistleblowing Law or New Zealand Whistleblowing Law. Additional protections may be available for qualifying disclosures under those laws.

This section is not intended as legal advice to whistleblowers but provided for convenience to alert whistleblowers that greater protections may exist under Whistleblowing Laws.

In addition, this section is intended to add clarity as to which persons a qualifying disclosure under the Whistleblowing Laws may be made in order for the disclosure to be a Protected Disclosure. Not all persons listed in section 6.1 are persons to whom a disclosure can be made to obtain the protection under the Whistleblowing Laws.

We recommend that individuals seeking to ensure a disclosure is considered a Protected Disclosure under the Whistleblowing Laws seek independent legal advice. Reliance should not be placed on the summary contained in this document with respect to Whistleblowing Laws.

(a) Australian Whistleblowing Law

An **eligible whistleblower** may qualify for additional protection under the Whistleblowing Laws if their disclosure is made to an **eligible recipient** (as those terms are defined in the Australian Whistleblowing Law).

An eligible whistleblower is an individual **who is, or has been**, any of the following in relation to the entity:

- (i) an officer or employee (e.g. current and former employees who are permanent, part-time, fixed-term or temporary, interns, secondees, managers, and directors);
- (ii) a supplier of services or goods to the entity (whether paid or unpaid), including their employees (e.g. current and former contractors, consultants, service providers and business partners);
- (iii) an associate of the entity; and
- (iv) a relative, dependant or spouse of an individual in (i)– (iii) (e.g. relatives, dependants or spouse of current and former employees, contractors, consultants).

For the purpose of this Policy, applying the definition of the eligible recipient in the Australian Whistleblowing Law, an **eligible recipient** includes:

- (i) a director or secretary of Air Liquide ANZ or its related companies;
- (ii) a senior manager of the relevant Air Liquide ANZ entity, as defined in Definitions, and includes a member of the senior executive team of each of Air Liquide ANZ entities;
- (iii) the internal or external auditor (including a member of an audit team conducting an audit); and
- (iv) the following persons authorised to receive disclosures that may qualify for protection:
 - (A) Lead HR Business Partner (in the case of Australia and New Zealand);
 - (B) New Zealand HR Business Partner (in the case of New Zealand);
 - (C) General Counsel Pacific Subcluster and Senior Legal Counsel Air Liquide Healthcare;
 - (D) Alert coordinator and Hub Ethics Correspondent via EthiCall; and
 - (E) Ethics Correspondent Pacific Sub-cluster.

In addition, it should be noted that disclosures may be treated as Protected Disclosures under the Australian Whistleblowing Law if:

- (i) made to ASIC;
- (ii) made to a legal practitioner for the purpose of obtaining legal advice or legal representation about the operation of the whistleblower provisions in Australian Whistleblowing Law; or they are an 'emergency disclosure' or 'public interest disclosure'.

Public interest disclosures and emergency disclosures can be made to a journalist or parliamentarian under certain circumstances and qualify for protection where the disclosure is a public interest or emergency disclosure. Note: certain legislative preconditions must be met for disclosures to these two sources to be Protected Disclosures, including that the whistleblower does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure and the whistleblower has reasonable grounds to believe that making a further disclosure of the information is in the public interest ('public interest disclosure') or that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment ('emergency disclosure').

Aside from the above, the tax law also contains specific whistleblower protections for reports about tax avoidance behaviour and other tax issues. You can also be protected for reports to the Australian Taxation Office.

(b) New Zealand Whistleblowing Law

Under the New Zealand Whistleblowing Law, a discloser means an individual who is (or was formerly):

- (i) an employee or secondee to the organisation
- (ii) a person engaged or contracted under a contract for services to do work for the organisation
- (iii) a person concerned in the management of the organisation (including, for example, a person who is or was a member of the board or governing body of the organisation)
- (iv) a volunteer working for the organisation without reward or expectation of reward for that work

A discloser may make a protected disclosure to their organisation or to an appropriate authority.

A disclosure made to the discloser's organisation should be in accordance with any internal procedures, or to the head or deputy head of the organisation. For the purpose of a New Zealand Whistleblowing Laws, a disclosure may be made to the Air Liquide ANZ persons who are described as eligible recipients in section 6.2(a) of this Policy.

An appropriate authority is a trusted external party and includes:

- (i) the head of any public sector organisation;
- (ii) any officer of Parliament (an Ombudsman, the Controller and Auditor-General or the Parliamentary Commissioner for the Environment)
- (iii) (as examples), the persons or bodies listed in Schedule 2 of the New Zealand Whistleblowing Laws;
- (iv) the membership body of a particular profession, trade, or calling with the power to discipline its members.

An appropriate authority does not include a Minister or Member of Parliament.

A discloser may also make the disclosure to another person, as long as they do so on a confidential basis and for the purposes of seeking advice about how to make a protected disclosure in accordance with the New Zealand Whistleblowing Law. Disclosures to the media are not protected under the New Zealand Whistleblowing Law (journalists' protection of their sources is covered by other legislation).



7. ANONYMITY

Whistleblowers are free to identify themselves or remain anonymous when reporting an alert.

Anonymity can add complexity to the handling of the cases but Air Liquide respects such a choice and will treat such cases to the best of its ability.

As indicated above, whistleblowers may be asked to provide further information at any stage of the process. Air Liquide 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).

Air Liquide ANZ may request consent from the discloser for a limited disclosure to facilitate further handling of the matter (e.g. disclosure to the Ethics Correspondent) but the whistleblower is under no obligation to provide such consent.

Even where a whistleblower wishes to remain anonymous, they are encouraged to maintain ongoing communication with Air Liquide, in order for Air Liquide to ask follow-up questions or provide feedback.

Hotline calls or online reports through Ethicall (see section 6.1(d)) can be made anonymously. The system can facilitate requests for further information from a whistleblower whilst maintaining anonymity of the whistleblower.

After making the disclosure, an anonymous whistleblower can refuse to answer any questions that they feel could reveal their identity at any time.



8. IDENTITY AND CONFIDENTIALITY

8.1 Disclosures which are not Protected Disclosures

Air Liquide recognises that maintaining appropriate confidentiality is crucial in ensuring that potential whistleblowers come forward and disclose their knowledge, or suspicions, about misconduct in an open and timely manner.

Information related to an alert is to be shared within Air Liquide personnel only on a need to know basis (and subject in each case to section 8.2).

Air Liquide takes all necessary measures to keep the name of the whistleblower, the name of the persons targeted by an alert and the facts that are the subject of the alert confidential. Those involved in handling and investigating a disclosure will be reminded about the confidentiality requirements, and that an unauthorised disclosure of a discloser's identity may be a criminal offence or involve a breach of privacy legislation.

Steps will be taken to reduce the risk that the whistleblower will be identified from the information contained in a disclosure, which may include:

- (a) redacting personal information or reference to the whistleblower witnessing an event;
- (b) referring to the whistleblower in a gender-neutral context;
- (c) contacting the whistleblower for help to identify certain aspects of their disclosure that could inadvertently identify them;
- (d) ensuring the handling of disclosures and investigations by trained and qualified staff;
- (e) storing all paper and electronic documents and other materials relating to disclosures securely;
- (f) ensuring that access to all information relating to a disclosure is limited to those directly involved in managing and investigating the disclosure;
- (g) restricting the number of people who are directly involved in handling and investigating a disclosure and who are made aware of a whistleblower's identity or information that is likely to lead to the identification of the whistleblower (and subject in each case to section 7); and
- (h) reminding each person who is involved in handling and investigating a disclosure of the confidentiality requirements.

A release of information in breach of this Policy will be regarded as a serious matter and will be dealt with in accordance with Air Liquide's Underperformance, Misconduct & Discipline Policy.

To help Air Liquide ANZ protect the whistleblower and their identity, the whistleblower should not share details of the matter, their report, or communications with others outside of the responsible investigation team (except as required to regulators and law enforcement authorities and when seeking independent legal advice).



8.2 Disclosures which are Protected Disclosures

(a) Australian Whistleblowing Law

Under the Australian Whistleblowing Laws, where a qualifying disclosure is made by an eligible whistleblower to an eligible recipient who obtained such information because of the disclosure, disclosure will not disclose without the consent of the whistleblower:

- (i) the identity of the whistleblower; nor
- (ii) information that is likely to lead to the identification of the whistleblower.

However, disclosure of information (other than identity) that could lead to identification of the whistleblower is authorised even without consent, provided it is reasonably necessary for the purposes of investigating the matter and the eligible recipient takes all reasonable steps to reduce the risk that the whistleblower will be identified as a result of the disclosure.

Air Liquide may also disclose such information (including identify of the whistleblower, unless the disclosure is not anonymous) to:

- (i) ASIC;
- (ii) a member of the Australian Federal Police (within the meaning of the *Australian Federal Police Act 1979*); or
- (iii) to a legal practitioner for the purpose of obtaining legal advice.

If a whistleblower chooses to make a disclosure using Ethicall, and does not wish to consent to disclosure of their identity so far as is considered reasonably necessary for the purposes of investigating the matter, they are encouraged to make use of the anonymous reporting option.

(b) New Zealand Whistleblowing Law

Receivers of a protected disclosure must use their best endeavours to keep confidential information that might identify the discloser.

The exceptions are if the discloser consents to the release of the identifying information, or if there are reasonable grounds to believe that the release of the identifying information is essential:

The New Zealand Whistleblowing Law provides that disclosers must be consulted in these cases (if practicable in respect of serious risk to public health, public safety, the health and safety of any individual, or the environment; or to an investigation by a law enforcement or regulatory agency for the purposes of law enforcement).

- (i) for the effective investigation of the disclosure; or
- (ii) to prevent a serious risk to public health, public safety, the health and safety of any individual, or the environment; or
- (iii) to comply with the principles of natural justice, or
- (iv) to an investigation by a law enforcement or regulatory agency for the purposes of law enforcement.



9. INVESTIGATION OF REPORTABLE CONDUCT

9.1 Acknowledgement of alert

As soon as practicable after Air Liquide ANZ receives a qualifying disclosure in relation Reportable Conduct, Air Liquide ANZ or its representative will provide to the whistleblower an acknowledgement of receipt of the disclosure. Whistleblowers are encouraged to use EthiCall which facilitates this process as well as ongoing feedback and exchange with the whistleblower.

9.2 Assessment

Air Liquide ANZ assesses each disclosure to determine whether:

- (a) it qualifies for protection under this Policy and Whistleblowing Laws; and
- (b) whether a formal, in-depth investigation is required.

9.3 Alerts through EthiCall

As indicated above in section 6.1(d), if an alert is received through EthiCall, it is sent to the nominated Air Liquide alert coordinator, who (after determining that investigation is appropriate) nominates an investigator (who may be internal or external) to analyse the received alert.

In respect of alerts received outside EthiCall, the Air Liquide recipient may encourage the whistleblower to separately lodge an alert in EthiCall. Failing this, and subject to section 8, the alert may be forwarded by the Air Liquide recipient to the local or Hub Ethics correspondent for entry into EthiCall.



9.4 Conduct of the investigation

The purpose of any investigation is to determine whether or not the alert is substantiated, taking into account the facts presented in the alert and findings of the investigation, and to ultimately determine what remediation actions should be taken to remedy the reported incident, as applicable.

The nature of the alert will determine:

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

Any investigation will be handled in a process that is confidential, objective and thorough.

Where the disclosure is a Protected Disclosure under Whistleblowing Laws, then unless the whistleblower consents or other limited exceptions apply (described in section 8.2), Air Liquide ANZ cannot disclose information that is likely to lead to the identification of the whistleblower as part of its investigation process. Air Liquide ANZ may investigate a disclosure of identity by asking the whistleblower for consent to a limited disclosure (e.g. to the Ethics Correspondent).

To ensure fairness and independence, investigations are independent of the whistleblower, the individuals who are the subject of the disclosure, and the department or business unit involved.

Any individuals who are accused of misconduct in a report will have an opportunity to respond to allegations before any adverse findings of fact in any investigation are made and before any disciplinary action (if appropriate) is taken.

Once an investigation is concluded, an investigation report is drafted. Records of the report and investigation will be securely retained.

9.5 Feedback

A whistleblower will be provided with updates during the process, if they can be contacted (including through anonymous channels) and subject to considerations of confidentiality, fairness and privacy of those against whom allegations are made.

The frequency and timeframe of feedback may vary depending on the nature of the disclosure. Updates may be written or verbal, depending on what is appropriate in the circumstances.

If there is insufficient information to warrant further investigation, or the investigation immediately identifies there is no case to answer, the whistleblower will be notified at the earliest possible opportunity.

Where appropriate, whistleblowers will be informed of the outcome of the handling of their alert (i.e. whether it was closed substantiated or not). There may however be circumstances where it may not be appropriate to provide details of the outcome to the discloser.

9.6 Corrective action

Where the alert is substantiated, remediation actions should be implemented within a reasonable period of time after the closure of the alert, including but not limited to:

- (a) the strengthening of Air Liquide's policies, controls and processes;
- (b) HR or other type of assistance to the whistleblower;
- (c) ethical training; and
- (d) disciplinary or other legal proceedings where appropriate.

10. PROTECTIONS

10.1 Protections from detrimental acts or omissions

As stated above, Air Liquide is committed to ensuring that whistleblowers (or any other person) will not be subject to any detrimental conduct related to the raising of the alert. Retaliation against a whistleblower and other persons (e.g. other staff who might be suspected to have made a disclosure, people who volunteer supporting information for the disclosure) should be reported immediately and will be appropriately disciplined.

Detrimental conduct includes:

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

However the following are not detrimental conduct (where relevant):

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

Note however that neither this Policy, nor the Whistleblowing Laws, gives you immunity against liability in respect of your own involvement in the misconduct you report - however, your report cannot be used against you.

Also, note the qualification in Section 3 regarding False Reporting.



10.2 Compensation and other remedies – Protected Disclosures

Under the Australian Whistleblowing Law, in respect of Protected Disclosures, a discloser (or any other employee or person) may be entitled to seek compensation and other remedies through the courts if:

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

In New Zealand, the whistleblower may in these circumstances have a personal grievance under the Employment Relations Act and/or may be able access the anti-victimisation protections in the Human Rights Act 1993.

10.3 Civil, criminal and administrative liability protection – Protected Disclosures

Under the Australian and New Zealand Whistleblowing Laws, a whistleblower is protected from any of the following in relation to their disclosure:

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

However, protections do not grant immunity for any misconduct a discloser has engaged in that is revealed in their disclosure.

10.4 Support and practical protection for whistleblowers

If a whistleblower suffers detriment as a result of making a qualifying disclosure in relation Reportable Conduct, a discloser can lodge a complaint to a person named as an eligible recipient for the purpose of section 6.2.

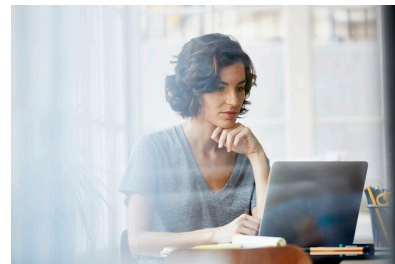
If the whistleblower experiences detriment as a result of making a disclosure under this Policy, Air Liquide ANZ will investigate and address the detrimental conduct, and take appropriate action, which may include (depending on circumstances) taking disciplinary action, allowing the whistleblower to take extended leave, developing a career development plan for the whistleblower that includes new training and career opportunities, or other initiatives.

A whistleblower may also seek independent legal advice or contact regulatory bodies, such as ASIC, or the ATO, if they believe they have suffered detriment.

Dependent on the circumstances, Air Liquide ANZ may take actions to protect a discloser from risk of detriment—for example, allowing the whistleblower to perform their duties from another location, reassigning the whistleblower to another role at the same level, making other modifications to the whistleblower's workplace or the way they perform their work duties, or reassigning or relocating other staff involved in the disclosable matter.

Air Liquide ANZ will ensure affected management are aware of their responsibilities to maintain the confidentiality of a disclosure, provide support, manage conflicts, and ensure fairness when managing the performance of, or taking other management action relating to, a discloser.

The Air Liquide ANZ Employee Assistance Program (EAP) also provides free, confidential, short term support services by qualified professionals to employees and their immediate family members either face to face, over the phone or over the internet.



10.5 Ensuring fair treatment of individuals mentioned in a disclosure

The following measures will be adopted to ensure fair treatment of individuals mentioned in a disclosure (where applicable):

- (a) disclosures will be handled confidentially, when it is practical and appropriate in the circumstances;
- (b) when an investigation needs to be undertaken to determine whether there is enough evidence to substantiate or refute the matters reported, the process will be objective, fair and independent;
- (c) 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 fairness and prior to any actions being taken—for example, if the disclosure will be the subject of an investigation; and
- (d) an employee who is the subject of a disclosure may also contact the Air Liquide ANZ Employee Assistance Program (EAP) (e.g. to offer appropriate support).

10.6 False Reporting

If a whistleblower knowingly makes a false report/disclosure of Reportable Conduct, they will not benefit from protection under this Policy or Whistleblowing Laws and may be subject to disciplinary action, up to and including dismissal, depending on the severity, nature and circumstance of the false disclosure. The deliberate making of false accusations may also result in criminal and civil liability.

Potential whistleblowers who have reasonable grounds to suspect the matter in question should be assured that their report will not be considered false just because they are not able to provide all relevant details.

11. RESPONSIBILITIES

11.1 Personnel

All employees must have a clear understanding of what represents ethical conduct and an understanding that it is the expectation of Air Liquide ANZ that wrongdoing relating to the conduct of the business of Air Liquide ANZ is reported under this Policy.

11.2 People Managers

All levels of management, particularly line managers, play a critical role in creating an ethical culture and a positive and open environment for employees. People managers should support the expectation of Air Liquide ANZ that wrongdoing relating to the conduct of the business of Air Liquide ANZ be reported under this Policy and be familiar with this Policy.

11.3 Senior Management

Air Liquide ANZ senior leadership teams play an important role in demonstrating the Air Liquide ANZ commitment to its whistleblower policy. They can demonstrate their commitment in practice by ensuring:

- (a) disclosures are taken seriously and acted on immediately;
- (b) wrongdoing is addressed promptly;
- (c) whistleblowers are provided with adequate protections and support; and
- (d) early interventions are made to protect whistleblowers from detriment.

11.4 Ethics Correspondent

The Ethics Correspondent is a contact point for employees to seek accurate and confidential advice or information about how this Policy works; (i) what the Policy covers; and (ii) how a disclosure might be handled.

The Ethics Correspondent:

- (a) is an Eligible Recipient for protected disclosures under section 6.2;
- (b) manages and coordinates investigations and reports into disclosures made under this Policy; and
- (c) monitors effective operation of the whistleblowing system for Air Liquide ANZ (and reporting to Group Ethics).

In the absence from time to time of a specific officer appointed as Ethics Correspondent, the role of Ethics Correspondent is performed by Lead HR Business Partner for Air Liquide ANZ.



11.5 Human Resources

Human Resources is:

- (a) the owner of this Policy;
- (b) responsible for oversight and monitoring of the policy, for its periodic review and for implementing any changes; and
- (c) responsible for providing training and communications on the policy, with support from the Ethics Correspondent and Legal, including training to People Managers on how to deal with reports or disclosures and training to other personnel on how disclosures can be raised

Human Resources staff may assist with specific investigations.

The Lead HR Business Partner is an Eligible Recipient for protected disclosures under section 6.2.

11.6 Legal Department

Legal Department:

- (a) monitors compliance of this Policy with Whistleblowing Laws; and
- (b) supports provision of training and communication relating to this Policy and compliance of this Policy.

Legal team may assist with specific investigations.

General Counsel Pacific Subcluster and Senior Counsel Air Liquide Healthcare are Eligible Recipients for protected disclosures under section 6.2.

12. DEFINITIONS

Term	Definition
eligible whistleblower	As defined in section 6.2
eligible recipient	As defined in section 6.2.
EthiCall	Air Liquide Group alert system EthiCall, which can be accessed by phone or online (www.safecall.co.uk/airliquide), as further described in section 6.1(d).
Ethics Correspondent	Nominated person(s) from Air Liquide who acts as a contact point for concerns, and to manage and coordinate investigations and reports into ethical matters. This will generally be Lead HR Business Partner, or a delegate appointed by Lead HR Business Partner.
people manager	An employee's direct superior which could be a team leader, supervisor or manager.
Protected Disclosure	As defined in section 6.2.
Reportable Conduct	As defined in section 2.
senior manager	A person (other than a director or secretary of the corporation) who makes, or participates in making, decisions that affect the whole, or a substantial part, of the business of the corporation; has the capacity to affect significantly the corporation's financial standing.