

Document Name	<b>Whistleblower Policy</b>
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### 1. Why have a whistleblower policy?

The Board of Corporate Express Australia Limited (“Company”) is committed to ensuring the Company, and all its officers and employees, act at all times in compliance with all laws, and in compliance with the Company’s ethical standards, as set out in its Employee Code of Conduct and its Mission and Guiding Principles.

The Board recognises that any genuine commitment to detecting and preventing illegal and other undesirable conduct must include, as a fundamental cornerstone, a mechanism whereby employees and others can report their concerns freely and without fear of repercussion. This policy provides such a mechanism, and encourages the reporting of such conduct.

This policy aims to achieve the following benefits for the Company:

- a) more effective compliance with laws;
- b) more efficient fiscal management;
- c) a healthier and safer work environment;
- d) more effective management;
- e) improved morale; and
- f) a living record of the fact that the Company takes its governance obligations seriously.

### 2. Who may invoke this policy?

This policy may be used by all employees, officers and contractors of the Company and its subsidiaries.

### 3. What types of matters should be reported under this policy?

Any conduct by any person employed by, who holds an office in, or is otherwise connected with, the Company, which in the view of the whistleblower, acting in good faith, is:

- Corrupt

- Dishonest
- Fraudulent
- Illegal (including theft, drug sale or use, violence, threatened violence, criminal)
- Unlawful or contrary to any state or federal legislation
- Unethical
- Serious improper conduct
- An unsafe work practice
- Any other conduct which may cause loss to the Company, or otherwise which may be detrimental to its interests.

#### **4. How can a matter be reported?**

Whistleblowers are encouraged to report matters in the first instance to their **Managers**. Where this is not appropriate, where the whistleblower does not feel comfortable in doing so, where the whistleblower has previously done so and believes no action has been taken, or where the whistleblower wishes to remain anonymous, matters may be reported internally to the **Whistleblower Investigations Officer** on 02 9335 0596 or 0404 000 912 (AUST) or 0061 404 000 912 (NZ). Alternatively, the whistleblower may report the matter, again anonymously if he or she wishes, on the Company's external independent whistleblower hotline (Australia 1800 500 965 or New Zealand 0800 100 526). The operators taking the call on this hotline are not associated with the Company in any way. They are trained and experienced specialists dedicated to dealing with whistleblowers and their concerns.

In addition to the Whistleblowing Policy a Human Resources Grievance Handling Policy and Procedure has been established to assist with the resolution of issues that you are comfortable discussing with your Human Resources specialist. Matters raised via this Policy & Procedure are not anonymous. Details of this Policy & Procedure are located on the Company Intranet. It is envisaged that the majority of issues that our officers and employees come across can be managed via a communication with their manager or via the Human Resources Grievance Handling Policy & Procedure.

#### **5. What happens once a call is made?**

All reports of reportable conduct will be the subject of a thorough investigation with the objective of locating evidence that either substantiates or refutes the claims made by the whistleblower. Such investigations will be conducted by the Whistleblower Investigations Officer, who will follow best practice in investigations and be fair and independent.

The rules of natural justice will be observed in that the investigation will be conducted without bias and any person against whom an allegation is made will be given the opportunity to respond.

The Whistleblower Investigations Officer may engage external professionals to assist in any investigation process.

The Company is committed to implementing the findings and recommendations of any investigation with a view to rectifying any wrongdoing as far as is practicable in the circumstances.

## **6. Can a whistleblower maintain anonymity?**

If requested, the identity of the whistleblower will be kept confidential by the company's Whistleblower Investigations Officer and the Company external hotline operator.

Any commitment of confidentiality is subject to the requirements of the law which may require disclosure of the identity of the whistleblower in legal proceedings.

Information obtained from a whistleblower will only be disclosed to the extent necessary to conduct an investigation into the matter, and to the extent set out in the reporting paragraph 12 below, or if the whistleblower consents to the disclosure, or as may be required by law.

Unauthorised disclosure of information other than in accordance with this policy may be the subject of disciplinary proceedings, including summary dismissal.

## **7. What type of communication will occur with the whistleblower?**

Where possible and assuming the identity of the whistleblower is known, the whistleblower will be kept informed of the outcome of the investigation of his or her report, subject to privacy and confidentiality considerations. All whistleblowers must maintain confidentiality of all such reports, and not disclose the same to any person.

## **8. Will a whistleblower be penalised for reporting a matter?**

Whistleblowers who report matters in good faith, and provided he or she has not been involved in the conduct reported, will not be penalised or personally disadvantaged because they have reported a matter, by any of the following:

- a) dismissal;
- b) demotion;
- c) any form of harassment;
- d) discrimination;
- e) bias.

A whistleblower who believes he or she, or his or her family, has been the victim of any of the above by reason of their status as a whistleblower, should immediately report the same to the Whistleblower Investigation Officer.

Any employee or manager who is found to have dismissed, demoted, harassed, or discriminated against a whistleblower by reason of their status as a whistleblower, may be subjected to disciplinary measures, including summary dismissal.

A whistleblower who has been involved in the reported conduct may still be provided with immunity from Company initiated disciplinary proceedings, by

agreement with the Company. The Company however has no power to provide immunity from criminal prosecution.

### **9. Can a whistleblower ask for protection?**

Where it is not possible to maintain the anonymity of the whistleblower, the whistleblower may request of the Whistleblower Investigation Officer that an alternative means of protection such as a relocation or leave of absence be provided. Any such requests will be considered in good faith by the Company and will be actioned with the assistance of the Whistleblower Protection Officer.

### **10. What is the function of the Whistleblower Protection Officer?**

In limited circumstances the Whistleblower Investigation Officer will engage the Whistleblower Protection Officer to assist the whistleblower. The Whistleblower Protection Officer has responsibility for protecting a whistleblower and his or her interests, in view of this policy, the policies under which the whistleblower is employed and any applicable legislation.

### **11. What if the whistleblower is not acting in good faith or falsely reporting?**

Where it is established by the Whistleblower Investigations Officer that the whistleblower is not acting in good faith, or he or she has made a false report of reportable conduct, then he or she will be subjected to disciplinary proceedings, including summary dismissal.

Whilst not intending to at all discourage whistleblowers from reporting matters of genuine concern, it is strongly suggested whistleblowers ensure as far as possible that reports are factually accurate, complete, from first hand knowledge, presented in an unbiased fashion (and any possible perception of bias of the whistleblower is disclosed), and without material omission.

### **12. Reporting**

The Whistleblower Investigations Officer and the Whistleblower Protection Officer will both report their findings and actions directly to the CEO and to the Company's Audit Committee and Company Secretary. In cases where the CEO, Whistleblower Investigations Officer, the Whistleblower Protection Officer or a member of one of the Committees has been accused of reportable conduct, or where he or she has a close personal relationship with the person against whom the accusation is made, he or she will be excluded from the reporting process.

### **13. Definitions**

Whistleblower means an officer, employee or contractor of the Company, who attempts to make or wishes to make a report in connection with reportable conduct under this policy and avail themselves of the protections offered by this policy.

Whistleblower Investigations Officer means the Company's National Manager, Internal Audit & Risk.

Whistleblower Protection Officer means the National Manager, People & Culture.

#### **14. Australian Standards**

This policy has been drafted to comply with AS 8004-2003.

#### **15. Policy Review**

This policy will be reviewed at least annually by the Audit Committee to ensure its effectiveness.